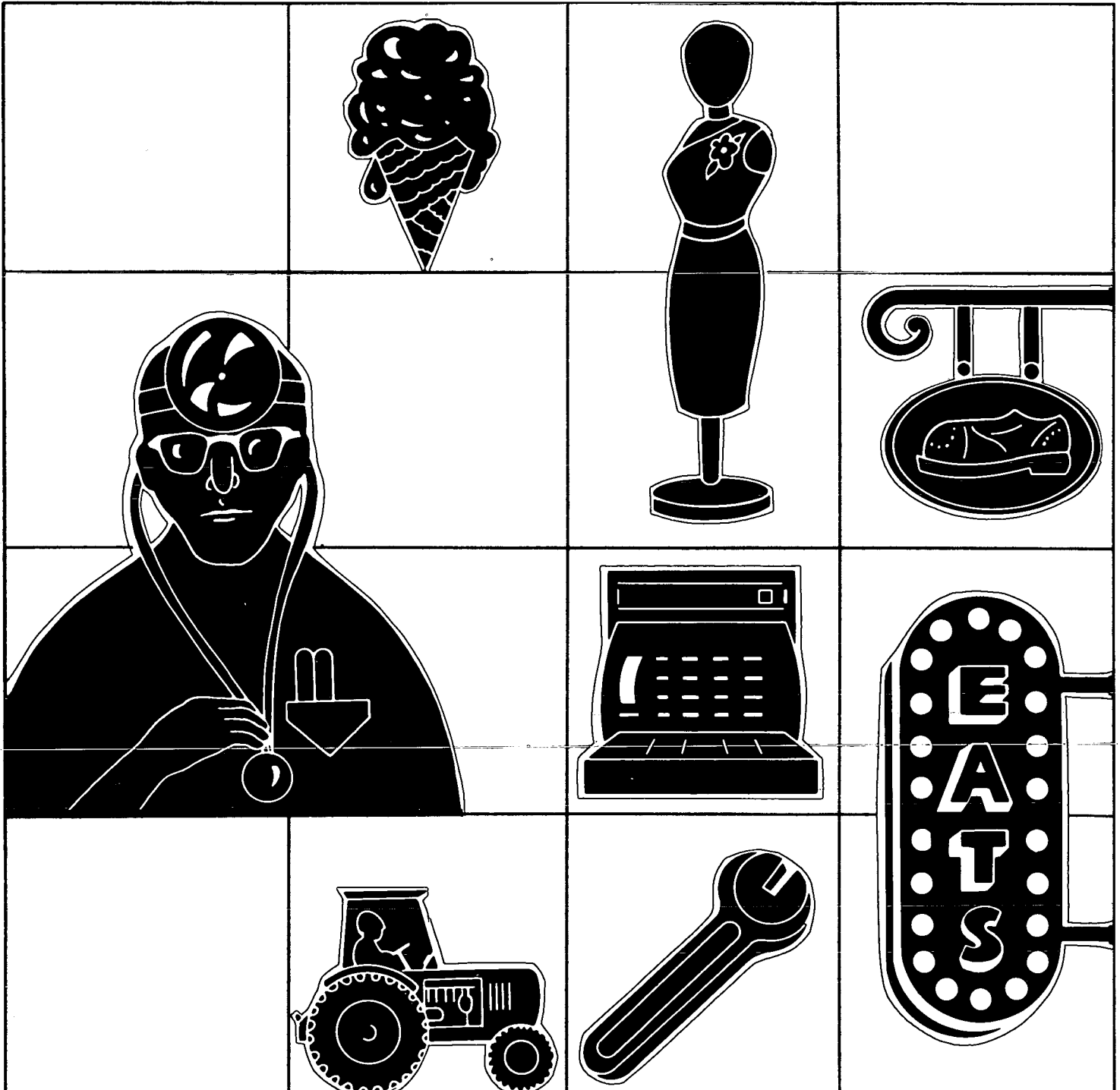


1981

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of Income

Sole Proprietorship Returns



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1981

Statistics of Income

Sole Proprietorship Returns

Publication 1131 (11-83)

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Internal Revenue Service**

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This report contains statistics on sole proprietorships principally for Income Year 1981, and also contains selected statistics for Income Years 1957 through 1980. Included are receipts, cost of sales and operations, deductions, and net income or deficit. Classifications are by industry for businesses with or without net income and State.

Unpublished Statistics of Income tabulations from sole proprietorship returns are available on a reimbursable basis upon request. These tabulations include frequencies and amounts for all items present in the statistical files classified by industry and State. In addition, for the first time, a public-use microdata computer tape file is available. Information about these services, which are on a reimbursable basis, may be obtained by writing to the Director, Statistics of Income Division, Internal Revenue Service, Washington, D.C. 20224.

See the user survey form inside back cover. Those who complete the survey form, including a mailing address, will receive a complimentary copy of the latest edition of the quarterly *SOI Bulletin*.

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COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

November 28, 1983

The Honorable Donald T. Regan
Secretary of the Treasury
Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the report Statistics of Income--1981, Sole Proprietorship Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the publication of statistics reasonably available with respect to the operation of the internal revenue laws.

This, the last report in the current sole proprietorship series, presents income and financial data based on samples of individual income tax returns with attached business schedules filed by sole proprietors principally for Income Year 1981. Some historical data are included also.

Classification of the data by industry, as well as separate statistics for businesses with net income, have been regular features of this report series. Beginning with Income Year 1982, sole proprietorship data will be presented annually in the quarterly SOI Bulletin and will be available periodically on a public use microdata computer file.

With kind regards,

Sincerely,



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Section 1

Introduction and Changes in Law*

The statistics in this report are estimates derived primarily from a stratified probability sample of the over 12 million individual income tax returns filed with farm and nonfarm sole proprietorship business schedules attached for income year 1981. The economic activities reported herein encompass virtually the entire range of unincorporated, one-owner businesses and professional practices, from large enterprises with many employees and hired managers to part-time operations in which the owner was the only person involved. For example, the owner of a fleet of taxicabs who conducted a business with the help of a large staff and the person who owned and drove a cab during his or her spare time to supplement the family income were both included in the statistics. Similarly, the barber who owned a shop and the barber who was the lessee of one of the chairs in the same shop were each included in the statistics. Unlike in past years' reports, detailed income year 1981 data are not available from farm returns in this report. Summary farm estimates for income years 1957-1980 are available in Section 3 and for income year 1981 in the text.

This report is the last in the Statistics of Income sole proprietorship annual series which began with income year 1957 when sole proprietorship statistics were published in the Statistics of Income, Business Income Tax Returns report.[1] To highlight the history of this statistical series, a historical summary table appears in Section 3. The table contains selected income statement items classified by industrial division for each income year 1957-1980. Beginning with income year 1982, annual sole proprietorship statistics will be published in the Internal Revenue Service's quarterly SOI Bulletin (see page v for details.) Periodic supplementary reports may also appear, but only at infrequent intervals.[2]

This report is divided into six sections. Section 1 provides an introduction and discusses changes in law which affect, in part, the comparability of the statistics from year to year. Section 2 describes the sample, gives some of the limitations of the data, and outlines processing changes which also affect the comparability of the income year 1981 statistics with those for prior income years. Section 3 contains the tables. Section 4 provides an explanation of the terms used in the tables. Section 5 compares the Standard Industrial Classification (SIC) and Statistics of Income (SOI) industry codes. Section 6 contains facsimiles of return forms (and instructions to the taxpayer) from which the statistical data were derived. Notes and references appear at the end of each section of the report.

OVERALL SUMMARY

The number of nonfarm sole proprietorship businesses increased about 8 percent to 10.5 million in 1981 from 9.7 million in 1980 and business receipts

increased about 4 percent to \$427 billion in 1981 from \$411 billion in 1980.[3] Figure A focuses on the changes in business receipts for the four industrial divisions reporting the largest amounts of receipts for income years 1980 and 1981 and the ratios (expressed as percentages) of receipts reported by the divisions to receipts reported by all nonfarm businesses. Wholesale and Retail Trade receipts decreased from a 49.2 percentage share in 1980 to a 46.0 percentage share in 1981.[4] Receipts for Service industries increased from 21.4 percent to 24.1 percent of the total. The share of receipts reported by proprietors in the Construction and Finance, Insurance and Real Estate industrial divisions varied less than one percentage point from 1980 to 1981.

Despite the increase in the number of businesses and in the total amount of business receipts reported, profits (net income less deficit) continued to decrease for all nonfarm industries to \$53.1 billion from \$54.9 billion for 1980 (which was down from \$56.5 billion for 1979).[5] (Figure B highlights the changes in these and in other selected items for income years 1979, 1980 and 1981.)

Figure A. — Nonfarm Industrial Divisions with Largest Amount of Business Receipts as a Percent of Business Receipts for all Industrial Divisions, 1980 and 1981

(Money amounts are in thousands of dollars)

Industrial Division	Non-Farm Business Receipts		Percent of Total	
	1980	1981	1980	1981
All Nonfarm Industrial Divisions	411,206	427,063	100.0	100.0
Wholesale and Retail Trade	202,284	198,281	49.2	46.0
Retail Trade	153,815	157,798	76.0	79.6
Wholesale Trade	42,654	35,099	21.1	17.7
Wholesale and retail trade not allocable	5,815	5,383	1.4	1.3
Services	87,965	102,964	21.4	24.1
Construction	47,835	47,708	11.6	11.2
Finance, insurance, and real estate	21,531	22,154	5.2	5.2

Figure B. — Selected Items for Nonfarm Sole Proprietorships, 1979, 1980 and 1981

(Number of businesses are in thousands; money amounts in billions of dollars)

Item	1979	1980	1981	Percentage Change	
				1979 to 1980	1980 to 1981
	(1)	(2)	(3)	(4)	(5)
Number of businesses	9,343	9,730	10,545	4.0	8.4
Business receipts	395.7	411.2	427.1	3.9	3.9
Business deductions	339.1	356.2	374.0	5.0	5.0
Cost of goods sold	202.4	209.9	209.7	3.7	-0.1
Depreciation	12.9	13.9	15.9	7.8	14.4
Payroll	38.3	37.4	39.7	-2.3	6.1
Net Income Less Deficit	56.5	54.9	53.1	-2.8	-3.3
Net Income	67.1	68.0	68.5	1.4	0.8
Deficit	10.5	13.1	15.4	24.8	17.6

*This report was prepared by Raymond Wolfe and Toni Jones-Lyles under the direction of Noreen Hoffmeier of the Individual Returns Analysis Section.

The number of farm proprietorships in income year 1981 was approximately 2.6 million, down from the almost 3.0 million in income year 1980. Receipts were approximately \$96 billion compared with \$94.7 for income year 1980. Profits continued their long term decline. For income year 1980 they amounted to \$0.5 billion, but for income year 1981 they amounted to a negative \$4.5 billion.[6]

For the twenty-four year period ending with income year 1980, the number of sole proprietorship businesses (including farms) increased by approximately four million, an average annual increase of about 165,000 businesses. Historically, the number of nonfarm proprietorships tends to be less stable than the number of farm proprietorships. The number of nonfarm businesses has increased steadily over the period, while the number of farm businesses has fluctuated erratically from year-to-year. As evidenced by the table below, not only has the actual number of nonfarm businesses increased, but the percentage share of all sole proprietorships engaged in nonfarm activities has increased.

Income Year	Percentage of All Proprietorships	
	Nonfarm	Farm
1957	62%	38%
1960	63	37
1965	66	34
1970	69	31
1975	71	29
1980	76	24
1981[6]	80	20

Since 1957, business receipts (in current dollars) have more than tripled for all sole proprietorships and overall profits have more than doubled as can be seen in the table below.

Income Year	Business Receipts (billions)	Net Income Less Deficit (billions)
1957	162.7	20.2
1960	171.3	21.1
1965	199.4	27.9
1970	237.7	33.2
1975	339.2	44.6
1980	505.9	55.4
1981[6]	523.0	48.9

The ratio of profits to receipts (expressed as a percentage) increased during the middle of the period and has dropped off sharply for recent income years:

1957.....	12.4%
1960..	12.3
1965.....	13.9
1970.....	13.9
1975.....	13.1
1980.....	11.0
1981[6].....	9.2

Below, comparing the ratio for farm and nonfarm businesses, it is evident that the lower profits to receipts ratio in recent income years is due, for the most part, to the decline in farm profits.

Income Year	Farms	Nonfarm
1957	14.7%	12.1%
1960	10.5	12.6
1965	11.4	14.5
1970	6.9	15.4
1975	7.7	14.5
1980	0.5	13.4
1981	-4.3	12.5

RETURN COVERAGE

The principal criterion which determined whether an individual had to file a return was the size of gross income (all income received in the form of money, property, and services, that was not, by law, expressly exempt from taxation). For 1981, as for 1980, a return had to be filed by:

(1) a single person (other than a surviving spouse) under age 65 with gross income of at least \$3,300;

(2) a single person (other than a surviving spouse) age 65 or over with gross income of at least \$4,300;

(3) a surviving spouse under age 65 with gross income of at least \$4,400;

(4) a surviving spouse age 65 or over with gross income of at least \$5,400;

(5) a married couple, filing a joint return, with both spouses under age 65 and with a combined gross income of at least \$5,400;

(6) a married couple, filing a joint return, with one spouse age 65 or over and with a combined gross income of at least \$6,400;

(7) a married couple, filing a joint return, with both spouses age 65 or over and with a combined gross income of at least \$7,400;

(8) a married person, regardless of age, whose spouse was filing a separate return, if that married person had a gross income of at least \$1,000.

Notwithstanding these provisions, any individual claimed as a dependent on another person's return had to file if he or she had "unearned income" (such as dividends, interest, or capital gains) of \$1,000 or more. Sole proprietors not meeting the gross income requirements were still required to file if they had self-employment net income of \$400 or more. Any person who received any advance earned income credit payments from an employer in 1981 was also required to file. In addition, even if income was less than the above amounts, an individual had to file for taxes owed for social security on tips not reported to employer, minimum tax, tax on an individual retirement arrangement, or tax from recomputing prior-year investment credit.

For inclusion in the basic tabulations for income year 1981, an individual must have filed a Form 1040 which included a sole proprietorship business schedule. Some sole proprietors filed returns, even though not otherwise required, because they elected to pay voluntarily self-employment tax on gross profits rather than net income, or because, they were receiving a refund of income taxes previously paid. Data from these returns are also included in the statistics.

Most taxpayers were required to file tax returns within 3-1/2 months after the close of their accounting periods. Since the accounting period used by nearly all individuals for income year 1981 was the calendar year, this meant that returns were due by April 15, 1982. However, any taxpayer who wanted to delay his or her filing date would be granted one automatic 2-month extension by filing Form 4868 by the filing date. In addition, U.S. citizens residing or traveling outside the United States and Puerto Rico were automatically granted (without requesting) the 2-month extension.

CHANGES IN LAW

The following law changes affect the comparability of statistics in this report with those for prior years. Further discussion of the law changes affecting individual taxpayers appears in Statistics of Income--1981, Individual Income Tax Returns.

Business Start-Up Costs.--For income years ending after July 29, 1980, taxpayers could choose to amortize certain start-up costs incurred if they gathered information about, set up, or acquired a business. These start-up costs could be amortized over a period of time (not less than 60 months) beginning with the month the business started.

Depreciation.--For income year 1981, a new Accelerated Cost Recovery System (ACRS) replaced the Asset Depreciation Range (ADR) system. Under Internal Revenue Code section 168, ACRS could be applied to most depreciable real and personal property placed in service after December 31, 1980. Businesses with qualifying property were allowed to deduct a part of the cost of the property each year. The ACRS applied accelerated methods of cost recovery over statutory periods for both new and used property. This allowance was for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. Property that was amortized or depreciated by other than a term of years provided under the ACRS system was generally excluded. ACRS property was termed "recovery property" and was placed in one of four classes: 3-year property, 5-year property, 10-year property, or 15-year property. Taxpayers could elect to take the accelerated recovery deduction for property based on tables provided in section 168 or could elect to use the straight line method over either the prescribed period or one of two longer recovery periods contained in the Code. Public utility property was not covered unless a normalization method of accounting was used.

Composite depreciation for components of a building was generally required unless the building was qualified for the "substantial improvements" exception. Recovery property located outside the United States qualified for a recovery deduction based either on tables issued by the Secretary (of Treasury) or by election of the straight line method over the prescribed period or one of two longer periods provided by the statute. Also, section 168(f)(8) provided rules that permitted a lessor to obtain the ACRS recovery deduction through the use of a safe harbor lease election.[7]

Business Use of the Home.--There were certain conditions that had to be met before the taxpayer was able to deduct expenses attributable to the business use of his or her home. Under the previous law, the home had to be the principal place of business. Under the new law, the taxpayer was permitted to have a principal place of business for each trade or business in which he or she was engaged. However, the taxpayer was required to meet specific tests and the deduction was limited based on the amount of expenses that were directly or indirectly accrued from the business use of the home.

Investment Credit.--For income year 1980, the investment credit for purchases of machinery and equipment was limited to the tax liability shown on the return or \$25,000 plus 70 percent of tax liability in excess of \$25,000 (whichever was less). For income year 1981, the tax liability in excess of \$25,000 that could be credited increased to 80 percent. For both income years, amounts in excess of these limitations could be carried back three years or forward to the succeeding seven years and applied against tax liability in those income years.

This tax credit was based on a percentage of the "qualified investment" which, in turn, was based on the cost of certain new and used depreciable assets, chiefly, machinery and equipment with a useful life of

3 years or more. The applicable percentage for most property acquired and placed into service or constructed during the period January 22, 1975 through December 31, 1976, was 10 percent. The Tax Reform Act of 1976 extended this 10 percent rate through 1980. The rate for income year 1981 remained principally at 10 percent, although the credit was calculated using other percentages for specific types of investment.[8]

Businesses which acquired (or constructed) and put into service qualified energy investment property after September 30, 1978, could also claim a business energy investment credit. This credit could be claimed in addition to the regular investment credit if the property qualified for both credits. For income year 1981, the business energy investment credit was 10 percent, 11 percent or 15 percent of the qualified investment in energy, hydroelectric or solar and wind property, respectively.[9]

Self-employment tax.--The limit on the amount of net earnings subject to self-employment tax was \$25,900 for 1980 and \$29,700 for 1981. The rate of tax increased from 8.10 percent in 1980 to 9.30 percent in 1981.

NOTES AND REFERENCES FOR SECTION 1

[1] Prior to income year 1957, limited sole proprietorship data were included in the Statistics of Income--Individual Income Tax Returns reports which have been published annually since income year 1916. For income years 1957 through 1976, data for both forms of unincorporated businesses, sole proprietorships and partnerships, were published in the Statistics of Income--Business Income Tax Returns annual reports. Beginning with income year 1977, sole proprietorship data have been published separately.

[2] Development of a sole proprietorship data base by industrial sector and geographical location for macroeconomic analysis is underway. Also being developed is an historical source book which will contain selected data by industrial division available since income year 1916.

[3] A change in the way sole proprietorship business schedules were processed for income year 1981 complicates the comparison of frequencies in the basic 1981 tables in this report with frequencies in the basic tables published in reports for prior years. For 1981, when there were multiple proprietorship schedules filed with a given return, the data on the schedules were combined and classified for the basic tables in the industry of the schedule with the largest amount of gross receipts. Therefore, frequencies in the income year 1981 basic tables are more proprietor-specific than proprietorship-specific and are expressed as "number of returns" rather than "number of businesses." The 10.5 million estimate of number of businesses here was obtained from Figure D in Section 2 and not the basic tables. See also Industrial Classification and Processing Changes in Section 2 for more details.

[4] See in Section 2 the discussion of processing changes which especially affected the previously published, preliminary estimates for this industrial division.

[5] One contributing factor to this was the almost 27 percent jump in business interest paid by nonfarm sole proprietors from \$7.2 billion in income year 1980 to \$9.1 billion in income year 1981.

1980. Receipts were estimated by projecting the same rate of growth for five income years ending with 1980. Losses were estimated by combining net farm profit, net farm loss and net farm rental income reported on 1981 individual income tax returns. See also Wilson, Robert, Unincorporated Business Activity for 1981, Internal Revenue Service, SOI Bulletin, Volume 3, Number 1, Summer 1983.

[7] See also Riley, Margaret, "Safe Harbor Leasing, 1981 and 1982," Internal Revenue Service SOI Bulletin, Vol.3, Number 2, Fall 1983.

[8] For example, qualified rehabilitation expenditures for 30-year old buildings, 40-year old buildings and investment in certified historic structures qualified for 15 percent, 20 percent, and 25 percent credits, respectively.

[9] See also Maiden, Jon, "Investment Tax Credit for Individual Taxpayers, 1981," (article in preparation for) Internal Revenue Service, SOI Bulletin, Volume 3, Number 3, Winter 1983-1984 and Statistics of Income--1981, Individual Income Tax Returns.

Section 2

Description of the Sample and Limitations of the Data*

This section describes the sample criteria, the selection of returns, method of estimation, sampling variability of estimated frequencies, and methodology needed to compute confidence interval estimates. Also described are some of the limitations of the data. The estimated number of returns discussed are for income years 1980 and 1981. The 1980 income year estimates were made from returns filed and sampled in the Internal Revenue Service Centers during calendar year 1981; the 1981 income year data were estimated from returns sampled at the IRS National Computer Center during calendar year 1982. The sampling rates were reduced for the 1981 sample. Otherwise, the sample designs were the same for both years.

SAMPLE SELECTION

The data presented in this report are estimates based on a stratified probability sample of unaudited Forms 1040, U.S. Individual Income Tax Returns.[1] Amended and tentative returns were excluded from sampling since the original and final returns, respectively, were subjected to sampling.

Individual income tax returns were stratified by computer into sample strata based on: presence or absence of a Schedule C; State in which filed; size of adjusted gross income (or deficit) or largest specific income or loss item; and size of business plus farm receipts. Returns were then selected by sample strata using the ending digits of social security numbers at rates ranging from 0.05 percent to 100 percent. In Figure C, for both income years, the population and sample counts of the basic sample design are shown in columns 1, 2, 5 and 6. Columns 3 and 7, nonbusiness and farm strata only, contain estimated farm populations derived from their respective farm sample counts in columns 4 and 8.[1] There were approximately 2.5 million returns with Schedule F only for Income Year 1980 and about 2.1 million for Income Year 1981. There were approximately 9.5 million returns with Schedule C for Income Year 1980 and 9.9 million for Income Year 1981. Of the latter returns, for both years, an estimated 500,000 returns also included a Schedule F.

The States were divided into five groups based on the population of Forms 1040 and 1040A. Returns were selected from each State according to the assigned group's sampling rates. The sample was designed to select a minimum of 1,700 Forms 1040 and 1040A returns for each State for income year 1980 and 800 Forms 1040 and 1040A for income year 1981. In addition, within each State group the sample was allocated to strata so that the estimates in the higher income classes would be more reliable. A return fell into a particular sample stratum when the larger of adjusted gross income or largest of specific income items and size of business plus farm receipts both fit within the boundaries of that sample stratum.

The specific income and loss items used for stratification were: salaries and wages, interest income, dividend income, business profit or loss, farm profit or loss, Schedule E income or loss, net capital gain or loss, and "other" income or loss. When the absolute magnitude of the largest income (or loss) item sufficiently exceeded the amount of adjusted gross income (or deficit), that item and the sum of business plus farm receipts were used as the basis for stratification. For example, interest income and farm receipts were used in stratifying a return with adjusted gross income (or deficit) of \$45,000, interest income (largest specific income item) of \$100,000 and farm receipts of \$18,000.

METHOD OF ESTIMATION

Weighting factors were obtained by dividing the computer population count of returns in a sample stratum by the number of sample returns for that stratum. The weighting factors were then converted to "integer weighting factors" which were applied to each return. For example, if a weight of 44.24 was computed for a stratum, 24 percent of the sample returns in that stratum would receive an integer weight of 45, and 76 percent a weight of 44.

SAMPLING VARIABILITY AND INTERVAL ESTIMATES

Estimates of frequencies and money amounts considered unreliable due to the small sample size on which they were based are noted by an asterisk (*) to the left of the data item in the tables. (Double asterisks (**) in place of an estimate indicate that the information has been suppressed in order to avoid disclosure of information for any specific taxpayer.) A dash (-) in place of a frequency estimate indicates that no sample return had that characteristic.

The particular sample of returns used for a given year is one of a number of possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the sampling error. The standard error of an estimate is a measure of the sampling error among the estimates from the possible samples. The coefficient of variation (CV) is the standard error of the estimate expressed as a percent of the estimate. Table 2CV in Section 3 shows computed CV's for some estimated frequencies and amounts by industry. The table below can be used to obtain estimates of the CV when computed values are not provided. The CV's in the table below can only be applied to estimated frequencies and are meant as a general guide.

*The sample was designed and monitored by Raymond Shadid of the Statistics of Income Individual Operations Section.

Figure C. — Number of Form 1040 and Form 1040A Returns in the Population and Sample, 1980 and 1981

Description of sample strata limits	1980				1981				
	All returns		Business and farm ¹		All returns		Business and farm ¹		
	Population	Sample	Population	Sample	Population	Sample	Population	Sample	
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Grand total	94,154,944	171,683	12,012,672	82,021	95,520,265	144,392	12,090,590	62,190	
Nonbusiness and farm (Schedule F only), total.....	84,677,139	97,522	2,534,867	7,860	85,571,237	88,743	2,141,562	6,541	
Form 1040A returns with adjusted gross income under \$10,000.....	24,842,801	12,355	—	—	23,598,031	11,779	—	—	
Adjusted gross income \$200,000 or more with no tax after credits, no minimum tax, and no alternative minimum tax.....	87	84	12	12	163	163	13	13	
Larger of adjusted gross income or largest specific income item									
and Farm receipts									
Under \$10,000.....	Under \$20,000.....	10,246,857	6,553	471,224	337	9,257,539	5,364	342,709	221
\$10,000 under \$15,000.....	Under \$50,000.....	13,068,050	8,750	479,304	377	12,917,788	7,872	331,230	236
Under \$10,000.....	\$20,000 under \$50,000.....								
\$15,000 under \$20,000.....	Under \$100,000.....	9,936,513	7,734	392,814	346	9,846,685	6,772	341,749	282
Under \$15,000.....	\$50,000 under \$100,000.....								
\$20,000 under \$30,000.....	Under \$250,000.....	14,209,026	11,243	551,627	503	14,510,646	10,361	498,716	400
Under \$20,000.....	\$100,000 under \$250,000.....								
\$30,000 under \$50,000.....	Under \$500,000.....	9,803,181	10,299	445,046	507	11,915,054	8,682	409,245	343
Under \$30,000.....	\$250,000 under \$500,000.....								
\$50,000 under \$100,000.....	Under \$750,000.....	2,107,275	9,360	144,268	783	2,953,941	7,543	162,278	503
Under \$50,000.....	\$500,000 under \$750,000.....								
\$100,000 under \$200,000.....	Under \$1,000,000.....	362,536	8,166	36,316	1,061	447,341	6,325	38,636	701
Under \$100,000.....	\$750,000 under \$1,000,000.....								
\$200,000 under \$500,000.....	Under \$5,000,000.....	87,021	9,288	12,080	1,773	106,753	6,586	14,315	1,171
Under \$200,000.....	\$1,000,000 under \$5,000,000.....								
\$500,000 and over.....	Any amount.....	13,792	13,690	2,176	2,161	17,296	17,296	2,671	2,671
Under \$500,000.....	\$5,000,000 and over.....								
Business (Schedules C and F, or C only), total.....		9,477,805	74,161	9,477,805	74,161	9,949,028	55,649	9,949,028	55,649
Adjusted gross income \$200,000 or more with no tax after credits, no minimum tax, and no alternative minimum tax.....		56	49	56	49	68	68	68	68
Larger of adjusted gross income or largest specific income item									
and Business plus farm receipts									
Under \$10,000.....	Under \$20,000.....	1,715,017	5,866	1,715,017	5,866	1,681,120	3,779	1,681,120	3,779
\$10,000 under \$15,000.....	Under \$50,000.....	1,436,869	5,666	1,436,869	5,666	1,407,853	3,538	1,407,853	3,538
Under \$10,000.....	\$20,000 under \$50,000.....								
\$15,000 under \$20,000.....	Under \$100,000.....	1,406,283	5,674	1,406,283	5,674	1,385,462	3,771	1,385,462	3,771
Under \$15,000.....	\$50,000 under \$100,000.....								
\$20,000 under \$30,000.....	Under \$250,000.....	2,193,308	9,137	2,193,308	9,137	2,256,804	6,457	2,256,804	6,457
Under \$20,000.....	\$100,000 under \$250,000.....								
\$30,000 under \$50,000.....	Under \$500,000.....	1,768,864	8,979	1,768,864	8,979	2,085,187	6,929	2,085,187	6,929
Under \$30,000.....	\$250,000 under \$500,000.....								
\$50,000 under \$100,000.....	Under \$750,000.....	713,481	9,351	713,481	9,351	856,044	6,388	856,044	6,388
Under \$50,000.....	\$500,000 under \$750,000.....								
\$100,000 under \$200,000.....	Under \$1,000,000.....	167,611	8,962	167,611	8,962	187,507	5,684	187,507	5,684
Under \$100,000.....	\$750,000 under \$1,000,000.....								
\$200,000 under \$500,000.....	Under \$5,000,000.....	65,768	10,130	65,768	10,130	75,777	5,684	75,777	5,829
Under \$200,000.....	\$1,000,000 under \$5,000,000.....								
\$500,000 and over.....	Any amount.....	10,548	10,347	10,548	10,347	13,206	13,206	13,206	13,206
Under \$500,000.....	\$5,000,000 and over.....								

¹The population of farm returns was estimated by applying appropriate weights to counts of returns in the sample which had farm data.

Number of Returns	Approximated Coefficient of Variation
1,242,100	.02
198,700	.05
49,700	.10
12,400	.20
5,500	.30
2,000	.50

$$SE(X) = X \cdot CV(X)$$

$$= \$362,696 \times 0.0463$$

$$SE(X) = \$16,793 \text{ (thousands)}$$

The value obtained for SE(X) is subtracted from and added to the estimate, X, to construct a 68 percent confidence interval estimate. The interval computed is

$$X - SE(X) \leq Y \leq X + SE(X)$$

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the population value. The needed standard deviation (error) of the estimate SE(X), is the product of the estimate, X, and its coefficient of variation, CV(X). For example, in tables 2 and 2CV of this report, the 1981 amount estimate (in thousands), X, and the computed coefficient of variation, CV(X), for returns classified in Mining and with a taxes paid deduction are \$362,696 and 4.63 percent respectively. The standard error of the estimate, SE(X), is:

with 68 percent confidence where Y is the population value estimated by X. For this estimated amount, the interval estimate is from \$345,903 to \$379,489. A conclusion that the average amount of Taxes Paid Deduction for Mining lies within an interval computed in this manner would be correct for approximately two-thirds of all possible similarly selected samples. To obtain an interval estimate with 95 percent confidence, multiply the SE(X) value by 2. (The resulting interval for this example is from \$329,110 to \$396,282.)

Using the table above, if a sample estimate of 198,700 returns is known to have a coefficient of variation of .05, then the following arithmetic

procedure would be followed to construct a 68% confidence interval estimate:

198,700	(sample estimate)
x .05	(coefficient of variation)
=9,935	(standard error of estimate)
198,700	(sample estimate)
+ 9,935	(standard error)
=188,765 -208,635	(68% confidence interval)

Based on these data, the interval estimate is from 188,765 to 208,635 returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds of all possible similarly selected samples. To obtain this interval estimate with 95 percent confidence, multiply the standard error by two before adding to and subtracting from the sample estimate. (In this particular case, the resulting interval would be from 178,830 to 218,570 returns.)

Further details concerning confidence intervals, including the approximation of CV's for combined sample estimates, may be obtained on request by writing to the Statistics of Income Division, D:R:S, Internal Revenue Service, Washington, D.C. 20224

SOLE PROPRIETORSHIP IDENTIFICATION

The identification of a sole proprietorship from tax returns was not always precise. The taxpayer sometimes used Schedule C to report employee business expenses, partnership or other nonproprietorship activity, and conversely, sometimes used other parts of the return to report sole proprietorship activity. Generally, the taxpayer's Schedule C must have indicated economic activity undertaken for profit whether or not profit was actually reported. For this reason, returns with schedules filed by ministers and public officers were rejected during statistical processing for purposes of this report. Also rejected were returns with schedules reporting only trustee fees, director's fees, or royalties. On a joint return, if income and expenses from one business were divided between husband and wife on two schedules, the schedules were combined and processed as one. These adjustments were made during statistical processing whenever possible; however, not all cases were identifiable. This resulted in the incorrect inclusion of a small amount of nonproprietorship activity and the exclusion of some legitimate sole proprietorship activity. One area that should be especially noted because of the extent of misreporting was door-to-door selling and the selling of merchandise at parties in private homes. Generally, such activity was particularly hard to find if indeed it was shown at all.[2] Excluded from the statistics were sole proprietorship activities reported on the returns of the fiduciary agents of estates and trusts; however, very little business activity was involved on that category of return. For 1974, the most recent year for which these data were published, 33 thousand fiduciary income tax returns with sole proprietorship activity showed a gross profit (business receipts less cost of sales and operations) of \$0.6 billion.[3]

INDUSTRIAL CLASSIFICATION

Proprietorship schedules in the sample were examined during statistical processing, and each return was assigned a single code classifying it by industry even though there may have been business activity from several different sources. The information considered was the description of the business activity and principal product or service provided by the taxpayer,

the sources of the taxpayer's income, and the nature of the reported expenses. The industry classifications used were based on the 1972 Standard Industrial Classification Manual (SIC), developed by the Office of Information and Regulatory Affairs in the Office of Management and Budget.

The SIC industry classifications were sometimes consolidated or modified because the information available from tax returns for determining business activity was limited or because every industry was not well represented in the statistical sample. Moreover, some industries are typically better represented by one legal form than another; for example, sole proprietorships and partnerships are more heavily involved than corporations in the trade and service industries. In contrast, the manufacturing industries are more heavily represented by the corporate form. Most industry groups used in this report are equivalent to the two-, three-, or four-digit industry levels in the SIC system. However, a few groups represent a more detailed classification than the four-digit level (for example, the SIC group, "Hotels, motels, and tourist courts" is divided into two groups in this report, "Hotels" and "Motels, motor hotels, and tourist courts"). Section 5 provides a comparison of the SIC groupings and the Statistics of Income industries.

For 1981, when there was more than one business schedule associated with a return, data from the schedules were combined in order to simplify statistical processing. Because of this processing change, the frequencies for income year 1981 in tables 2, 3, and 4 are described as representing the "number of returns", whereas for previous years (i.e. in table 1) they are described as representing the "number of businesses." [4] For 1980, each business was independently represented in the industry statistics. For 1981, the multiple businesses reported on a return were all classified into the one industrial activity that predominated. Industry statistics for 1981 were affected to the extent that "multiple businesses" associated with a given return may have reflected different business activities. The extent of these multiple schedule filings for income years 1980 and 1981 is shown in Figure D.

Figure D.—Number of Businesses and Number of Returns by Industrial Division, 1980 and 1981

Nonfarm Industrial Division	1980		1981	
	Businesses	Returns	Businesses	Returns
Nonfarm Industries, Total	9,730,019	*8,931,712	10,545,337	*9,584,790
Agricultural services, forestry and fishing	307,722	219,532	281,869	256,496
Mining	119,763	112,469	160,080	123,786
Construction	1,073,301	1,069,424	1,145,714	1,097,804
Manufacturing	296,218	293,138	277,611	257,490
Transportation and utilities	438,795	435,070	464,505	433,979
Wholesale and retail trade	2,527,084	2,425,485	2,736,861	2,453,695
Wholesale trade	329,754	325,515	371,965	338,150
Retail trade	2,066,267	1,991,297	2,245,028	2,009,380
Wholesale and retail trade not allocable	131,063	127,374	119,870	106,365
Finance, insurance and real estate	1,048,966	1,009,303	1,039,338	907,465
Services	3,842,790	3,691,669	4,324,423	3,952,801
Nature of business not allocable	75,378	74,561	114,936	101,074

*Detail exceeds total due to returns reporting multiple businesses.

The Standard Industrial Classification Manual, describes an "establishment" as an economic unit, generally at a single physical location where business is conducted or where services or industrial operations are performed. The definition of "an establishment" is not necessarily identical with the SOI definition of "a business" which may consist of one or more "establishments." [5] To illustrate, consider the barber shop which was two different "businesses" for SOI purposes (i.e., two self-employed barbers) in a single "establishment" or the self-employed taxicab driver who has a "business" but no "establishment" or fixed place of business.[6]

Among Government agencies using the "establishment" reporting unit concept are the Bureau of Labor Statistics and the Bureau of Census.[7] Noting that there are differences in the scope of the statistical studies, the most recent number of nonagricultural sole proprietorships reported in SOI and by the Bureau of Labor Statistics (BLS) are compared below.[8]

Number of:

Returns (SOI)..... 9,584,790
Establishments (BLS).....7,097,000

The most recent year for which SOI and Census data can be compared is income year 1977.[7] Allowing for the differences in scope of the Census and IRS studies, the estimated number of sole proprietorships are presented below. [9]

Number of:

Businesses (SOI).....4,854,198
Establishments (Census).....3,749,131

In both of the above comparisons the large discrepancies between SOI figures and those of Census and BLS arise in that the latter are confined just to businesses with employees. Indeed it may be only with the Corporate form that major differences exist between counts of businesses and establishments.

PROCESSING CHANGES

The 1981 data are not altogether comparable with data for prior years because of three changes in the way the data were processed. First, data from Schedule F, Farm Income and Expenses, and from Form 4835, Farm Rental Income and Expenses and Summary of Gross Income from Farming and Fishing, were not processed for the SOI sole proprietorship statistics. (An agreement has been reached with the U.S. Department of Agriculture whereby farm data will be gathered from individual tax returns quinquennially in Economic and Agricultural Census Years. The next farm study is scheduled for income 1982).

The second processing change initiated for income year 1981 involved presentation of the statistics. It has been mentioned in the Overall Summary in Section 1 and in the Industrial Classification portion of this Section. Simply stated, this processing change (called dominant business processing) consolidated all proprietorship activity into one summary business per proprietor resulting in a one-to-one relationship between the number of income tax returns and the number of businesses. For returns with only one proprietorship schedule, this relationship already existed and, for these returns, no change in processing occurred. For returns with multiple businesses, all proprietorship data were combined into one proprietorship summary business bearing the industry designation of the proprietor's dominant business (defined as the business with the largest amount of gross receipts). A similar dominant or principal industrial activity notion is used in both the SOI corporation and partnership programs. Data from consolidated corporation returns (as defined by law) and from partnership returns are assigned to the principal industry as indicated by the size of total receipts. A full explanation of this processing change as well as details about the supporting research are contained in a research paper which is available upon request. [10]

The third processing change affected State data. Due to resource constraints, the size of the SOI sample was reduced. State estimates based on data in

this smaller sample would have been subject to high sampling variability. Therefore, the State estimates presented in this report were developed using a ratio adjustment procedure. A table from the IRS mainline processing system was produced and ratios of State totals to national totals were formulated from data in that tabulation. These ratios were then applied to the national totals accumulated from the SOI statistical sample. The resulting estimates were then reviewed in light of previous years' State data, rounded and are presented in table 4.

Another processing change which affected early income year 1981 sole proprietorship estimates (but the effects of which have been neutralized for the income year 1981 estimates reported herein) involved the industry coding of proprietorship schedules. Preliminary statistics produced for income year 1981 and published in the Summer 1983 edition of the SOI Bulletin [11] showed a sharp decrease in the number of "wholesale trade" businesses and a sharp increase in the number of "wholesale and retail trade not allocable" businesses compared with the income year 1980 statistics. This was attributable to the increased use, for statistical purposes, of the industry codes assigned to the proprietorship schedules for IRS mainline revenue processing purposes.[12] Previously, each such code (which was based on the taxpayer's narrative description of the business activity) was verified during the statistical processing of returns included in the SOI sample. Information found in the return and from various other references were used for this purpose. This verification could not be made during IRS mainline processing because the sample returns were not designated at that stage.

After the preliminary statistics were prepared, an examination of sampled returns coded in mainline processing as "wholesale and retail not allocable" was conducted to see if it was possible to code such returns more precisely. Using percentage distributions within the wholesale and retail trade classifications for prior income years, the majority of businesses originally classified in the "wholesale and retail trade not allocable" category were reclassified into specific "wholesale trade" industries. The reclassification produced the estimates in tables 2 and 3. Further research is planned to ensure greater coding precision in the future, while continuing to utilize industry codes assigned during IRS mainline processing.

MANAGEMENT OF THE SAMPLE

While the sample was being selected, the selection process was monitored by applying prescribed sampling rates for each stratum to the population count for that stratum. A follow-up was required to reconcile differences between the actual number of returns selected and the expected number.

In transcribing and tabulating the information from the returns in the sample, checks were imposed to improve the quality of the resulting estimates. Incorrect or missing entries were altered during statistical editing to make them consistent with other entries on the return and accompanying schedules. Data were also adjusted during editing in an attempt to achieve consistent statistical definitions. For example, if a taxpayer incorrectly reported insurance payments on the interest on business indebtedness deduction line of the Schedule C, and this error had been detected during statistical editing, the amount of insurance paid would have been entered into the proper field of the sample record layout.

Quality of the basic data abstracted at the processing centers was controlled by a number of techniques. In addition, the Statistics of Income Division

in the National Office conducted an independent reprocessing of a small subsample of the returns as a further check on field processing. Prior to tabulation, each return record was subjected to numerous computer tests to check for inconsistencies.*

Finally, prior to publication, all statistics and tables were reviewed for accuracy and reasonableness in light of provisions of the tax laws, taxpayer reporting variations and limitations, economic conditions, comparability with other statistical series, and statistical techniques used in data processing.

NOTES AND REFERENCES FOR SECTION 2

[1] Returns from the sample were used to produce statistics in the Statistics of Income-1981, Individual Income Tax Returns report as well. Therefore, Forms 1040A also were included in the sample, even though they did not contain sole proprietorship data. Also, farm (Schedule F) returns were stratified separately as in past years even though no farm statistics for income year 1981 appear in this publication.

[2] See also "Income Tax Compliance Research Estimates for 1973-1981," Internal Revenue Service, Research Division, July 1983 for other areas characterized by misreporting and noncompliance with income tax laws.

[3] See Statistics of Income--1974, Fiduciary Income Tax Returns.

[4] See also Processing Changes in this section.

[5] This is true especially for larger-size businesses. For smaller-size businesses, the "business" unit often does coincide with the "establishment".

[6] Also consider the business which is sold during an income year. The "establishment" remains intact, whereas the "business," for SOI purposes, becomes two businesses because each proprietor filed a proprietorship schedule covering that portion of the year that he or she owned the business.

[7] Bureau of Labor Statistics estimates are published in the annual Employment and Earnings report. Census statistics are published every five years in Enterprise Statistics--General Report of Industrial Organization.

[8] The Bureau of Labor Statistics study included only establishments owned by self-employed individuals which have employees, whereas SOI includes all sole proprietorships with and without employees.

There is an IRS study underway that will link data gathered from quarterly reports of employee earnings filed by employers to their annual income tax return records. Results from this study are expected by the end of 1984.

[9] The Census was limited to establishments in the manufacturing, mining and quarrying, construction, distributive trade, and selected service industries which had employees. Also, the Census study only included those establishments in existence as of a fixed date during the income year. SOI statistics included businesses that were in existence at anytime during the income year, and counted more than once if a business changed ownership one or more times during the year.

[10] Wolfe, Raymond M., "Methodological Changes in the Statistics of Income Sole Proprietorship Program--Dominant Business Processing," Internal Revenue Service, July 1982. A copy of this paper can be obtained by writing to the Director, Statistics of Income Division, Internal Revenue Service, Washington, D.C. 20224.

[11] Wilson, Robert A., "Unincorporated Business Activity, 1981," Internal Revenue Service SOI Bulletin, Volume 3, Number 1, Summer 1983.

[12] In the course of IRS mainline revenue processing, if the business activity could not be readily ascertained, it was coded in one of the "not allocable" groups.

* Computer processing of the data was coordinated by Dan Trevors of the Individual Statistics Branch.

- 1 Sole proprietorship businesses: Business receipts, selected deductions, and net income less deficit, by industrial division, 1957-1980, 12
- 2 Nonfarm sole proprietorship businesses: Business receipts, selected deductions, and net income, by industry, 1981, 15
- 2CV Nonfarm sole proprietorship businesses: Coefficient of variation for selected items by industry, 1981, 20
- 3 Nonfarm sole proprietorship businesses: Income statement for selected industries, 1981, 25
- 4 Nonfarm sole proprietorship businesses: Business receipts, depreciation, net income and net deficit by State, 1981, 41

*Raymond Wolfe was responsible for the review and analysis of the data contained in the tables. He was assisted by Mary Green, Brenda Harrison, and Linda Thompson of the Individual Returns Analysis Section.

Table 1. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income Less Deficit, by Industrial Division, 1957-1980

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1957											
Number of businesses	8,737,665	5,394,441	3,452,851	33,075	598,418	170,395	295,561	1,870,401	425,156	1,825,599	66,209
Business receipts	162,686,506	140,270,068	23,497,998	1,164,289	13,589,214	6,248,046	3,682,743	89,312,470	5,056,909	19,533,326	601,509
Net income less deficit	20,220,171	16,987,528	3,441,954	32,593	1,759,985	571,803	528,251	5,358,868	1,372,545	7,026,428	127,744
1958											
Number of businesses	8,799,711	5,425,228	3,489,164	35,413	604,910	179,967	290,225	1,880,131	436,296	1,825,988	57,617
Business receipts	163,398,989	138,725,395	25,913,881	1,286,608	13,561,916	6,323,870	3,929,658	85,157,755	6,106,808	20,710,408	408,065
Depreciation	6,693,878	3,847,752	2,940,899	144,327	443,107	214,807	403,234	1,211,331	235,625	1,064,970	35,578
Net income less deficit	20,777,789	17,015,074	4,016,594	4,358	1,691,236	608,824	545,104	5,281,021	1,363,723	7,189,981	76,948
1959											
Number of businesses	9,142,359	5,755,479	3,505,090	33,691	646,316	186,901	283,553	2,009,785	446,995	1,979,695	50,333
Business receipts	176,204,711	149,925,350	27,816,099	1,005,283	15,719,142	6,726,173	4,044,718	92,389,543	4,406,676	23,480,681	616,396
Depreciation	6,913,892	3,826,462	3,073,112	93,718	416,350	233,137	399,328	1,335,386	226,486	1,113,488	22,887
Net income less deficit	21,516,876	18,869,924	2,913,642	- 4,607	1,979,808	626,948	553,519	5,781,879	1,504,794	8,084,421	76,672
1960											
Number of businesses	9,089,985	5,731,370	3,480,195	33,036	655,155	192,634	287,661	1,944,759	482,909	1,966,068	47,568
Business receipts	171,257,205	145,727,786	27,369,780	1,501,474	14,941,971	6,935,367	4,362,621	87,062,497	5,293,971	23,256,055	533,469
Net income less deficit	21,067,090	18,330,560	2,997,639	- 103,044	1,898,455	645,495	540,130	5,454,649	1,517,428	8,059,667	56,671
1961											
Number of businesses	9,241,755	5,879,704	3,487,190	35,549	678,456	194,325	286,672	1,942,804	461,649	2,075,689	79,421
Business receipts	170,981,413	144,690,795	27,914,902	1,209,179	14,487,676	6,599,828	4,100,142	85,639,324	5,275,142	24,355,060	1,400,160
Depreciation	6,912,088	3,880,733	3,126,214	107,972	403,401	214,480	395,346	1,225,264	224,224	1,166,927	48,260
Net income less deficit	22,696,990	19,345,798	3,621,946	- 12,580	1,997,795	660,681	570,078	5,579,784	1,548,197	8,580,176	150,913
1962											
Number of businesses	9,182,586	5,863,324	3,444,116	34,987	687,187	180,805	283,955	1,888,602	472,674	2,132,751	57,509
Business receipts	178,420,483	150,109,022	30,200,142	987,483	15,539,360	6,710,267	4,241,309	88,977,310	5,172,284	26,079,027	513,301
Depreciation	7,200,780	4,024,059	3,277,181	102,969	415,758	216,946	411,210	1,258,403	247,280	1,247,634	22,872
Net income less deficit	23,894,781	20,530,249	3,695,945	- 63,855	2,108,195	654,001	642,210	5,836,878	1,638,461	9,289,343	93,603
1963											
Number of businesses	9,135,954	5,927,865	3,338,081	34,438	691,613	187,398	307,103	1,836,746	506,111	2,185,196	49,268
Business receipts	181,551,305	153,266,343	30,049,957	1,048,761	16,344,887	6,369,127	4,969,278	89,775,198	5,467,484	27,095,434	431,179
Depreciation	7,338,432	4,163,069	3,268,940	90,292	484,537	238,098	499,867	1,229,788	249,432	1,276,880	20,598
Net income less deficit	23,770,528	21,021,494	3,048,031	- 9,875	2,170,954	677,601	694,347	5,807,485	1,781,505	9,528,995	71,485
1964											
Number of businesses	9,192,746	6,062,756	3,288,873	32,147	695,333	185,311	291,888	1,863,551	543,050	2,240,321	52,272
Business receipts	188,737,610	160,991,815	29,532,128	985,308	17,100,608	6,708,523	4,860,538	93,454,166	6,108,907	29,290,178	697,253
Depreciation	7,580,287	4,327,011	3,376,609	88,906	463,749	243,219	479,181	1,248,312	283,363	1,368,862	26,086
Net income less deficit	25,555,837	22,915,793	2,998,897	47,105	2,334,785	706,345	731,110	6,293,638	1,978,168	10,465,517	94,482
1965											
Number of businesses	9,078,466	6,014,914	3,225,266	36,378	704,627	185,843	296,621	1,853,913	539,443	2,207,927	28,448
Business receipts	199,384,594	169,476,149	32,159,830	943,037	19,308,272	7,266,965	5,526,927	97,190,482	7,022,354	29,788,755	177,992
Depreciation	7,937,307	4,494,220	3,586,296	92,016	495,045	274,676	541,025	1,275,387	295,444	1,369,449	7,969
Payroll	21,702,579	19,561,251	2,441,801	129,217	4,064,823	1,647,763	844,968	7,393,892	483,334	4,677,076	19,705
Net income less deficit	27,887,417	24,501,455	3,780,717	- 7,430	2,685,430	773,958	826,392	6,623,844	2,150,652	11,007,933	45,921
1966											
Number of businesses	9,086,714	6,066,222	3,172,739	42,696	689,842	179,649	296,361	1,812,872	575,942	2,270,739	45,874
Business receipts	207,446,686	174,122,705	35,485,823	1,117,131	19,163,506	7,145,493	5,755,221	99,684,065	6,593,529	31,990,956	510,962
Depreciation	8,313,713	4,621,003	3,822,928	100,821	535,336	264,129	521,447	1,293,571	327,432	1,433,567	14,682
Payroll	22,291,586	20,050,228	2,586,763	121,902	4,084,341	1,546,194	871,124	7,534,149	445,605	5,049,075	42,433
Net income less deficit	30,030,195	25,946,962	4,498,417	- 76,120	2,733,249	872,148	869,302	6,889,526	2,151,435	11,999,126	93,112

Footnotes at end of table.

Table 1. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income Less Deficit, by Industrial Division, 1957-1980 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Item	All Industries	All nonfarm industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1967											
Number of businesses	9,126,062	6,096,017	3,195,602	45,677	680,460	169,505	277,807	1,840,621	548,651	2,327,684	40,075
Business receipts	211,372,116	178,236,353	35,271,425	1,323,164	18,334,278	6,472,710	5,538,856	102,629,235	6,738,222	34,783,754	280,472
Depreciation	8,753,059	4,837,615	4,070,063	132,676	548,032	279,090	525,556	277,558	1,335,780	1,571,603	12,701
Payroll	22,784,798	20,523,201	2,584,252	117,631	3,887,656	1,405,382	908,714	7,793,192	485,158	5,563,789	19,024
Net income less deficit	30,407,572	27,049,863	3,770,215	-56,996	2,750,893	748,121	812,199	7,061,582	2,242,242	13,019,978	59,338
1968											
Number of businesses	9,211,613	6,169,049	3,205,683	43,488	663,301	172,333	285,910	1,909,640	515,872	2,390,247	25,139
Business receipts	222,105,222	187,087,765	37,361,795	1,219,968	19,333,780	6,672,726	6,174,955	106,686,227	7,759,614	36,547,905	148,252
Depreciation	9,050,068	4,923,709	4,275,452	118,096	546,404	279,170	607,306	1,356,218	275,527	1,585,763	6,132
Payroll	23,937,751	21,650,150	2,683,333	144,720	4,128,498	1,535,565	981,775	8,124,629	479,761	5,850,540	8,930
Net income less deficit	31,870,535	28,745,686	3,545,128	-73,873	2,886,567	757,474	925,258	7,644,409	2,501,210	13,645,498	38,864
1969											
Number of businesses	9,429,822	6,340,336	3,258,696	58,808	722,604	172,432	284,708	1,958,469	515,688	2,426,599	31,818
Business receipts	234,334,588	196,721,521	40,213,513	1,450,329	21,484,393	6,881,128	6,174,338	110,286,226	7,988,239	39,611,478	246,944
Depreciation	9,685,927	5,247,298	4,603,523	122,414	633,947	284,608	610,228	1,430,499	286,001	1,706,907	7,800
Taxes	5,027,172	3,611,736	1,469,507	48,810	393,703	149,295	251,397	1,782,940	144,618	784,495	4,407
Interest	3,433,248	1,599,692	1,864,935	35,472	156,060	58,766	107,284	252,923	422,830	482,830	1,851
Payroll	25,206,852	22,750,137	2,867,988	160,998	4,448,035	1,522,138	994,683	8,464,444	511,055	6,213,086	24,425
Net income less deficit	33,867,537	30,310,830	4,054,037	-96,630	3,232,592	805,536	921,872	7,694,711	2,570,646	14,634,558	50,215
1970											
Number of businesses	9,399,853	6,493,789	3,078,255	50,666	684,643	183,466	296,216	1,992,253	565,898	2,506,995	41,261
Business receipts	237,726,748	198,582,172	41,819,207	1,446,607	20,099,158	6,701,707	6,497,338	111,516,393	8,345,823	40,869,473	431,042
Depreciation	10,049,833	5,451,525	4,778,291	125,901	624,626	336,019	647,645	1,435,500	319,385	1,765,425	17,041
Taxes	5,229,009	3,775,502	1,511,814	48,187	374,175	156,625	275,381	1,871,265	158,453	823,962	9,127
Interest	3,618,791	1,784,266	2,074,342	40,737	158,795	68,932	122,456	563,321	309,109	474,310	6,789
Payroll	25,324,395	22,811,332	2,949,351	166,214	4,187,238	1,473,911	1,007,729	8,573,253	549,257	6,367,979	49,463
Net income less deficit	33,214,737	30,537,426	3,168,068	-11,033	3,075,841	734,199	895,410	7,634,088	2,561,379	15,063,044	93,741
1971											
Number of businesses	9,744,640	6,803,193	3,126,160	58,563	735,846	186,019	300,158	2,115,092	588,354	2,592,524	41,924
Business receipts	255,242,662	214,329,874	43,813,248	1,556,413	23,334,473	6,927,983	7,124,099	120,143,547	9,463,636	42,422,854	456,409
Depreciation	10,541,292	5,717,414	5,024,280	143,670	648,454	322,621	676,365	1,518,465	364,060	1,827,677	15,700
Taxes	5,724,447	4,107,419	1,678,546	55,041	432,574	157,862	296,572	2,009,236	196,150	889,526	8,940
Interest	4,219,770	2,012,390	2,254,043	41,500	195,901	69,875	131,581	612,905	395,920	510,051	7,994
Payroll	26,449,553	23,994,443	2,908,079	156,118	4,698,656	1,455,137	1,112,704	9,008,990	551,299	6,512,080	46,490
Net income less deficit	34,450,038	32,032,324	2,919,159	* -17,795	3,499,669	745,285	995,258	7,957,817	3,031,302	15,244,117	75,226
1972											
Number of businesses	10,172,792	7,165,611	3,206,381	51,411	804,528	202,776	338,844	2,172,991	666,036	2,693,126	36,699
Business receipts	275,993,721	227,355,335	51,596,105	1,651,406	27,108,554	7,916,205	7,856,050	124,206,842	10,072,398	44,863,778	722,383
Depreciation	11,601,455	6,310,958	5,522,507	142,272	749,562	349,009	822,474	1,611,021	389,041	1,994,290	21,279
Taxes	6,212,116	4,512,466	1,763,947	60,318	510,545	192,098	348,285	2,122,336	212,954	989,164	12,469
Interest	4,669,189	2,210,451	2,507,095	48,602	241,292	73,520	170,602	652,129	382,982	586,236	6,731
Payroll	27,628,616	24,988,355	3,150,052	168,221	5,135,656	1,632,932	1,082,869	9,160,179	529,263	6,678,064	91,380
Net income less deficit	39,113,220	34,415,666	5,228,996	-13,223	4,073,412	948,859	1,100,207	8,300,117	3,591,823	15,787,423	95,606
1973											
Number of businesses	10,648,202	7,445,135	3,415,111	57,696	856,756	210,315	341,396	2,163,860	738,985	2,820,552	43,531
Business receipts	311,374,523	248,785,404	65,994,132	1,914,516	30,837,376	8,481,112	9,417,737	134,061,517	11,301,426	48,806,311	580,396
Depreciation	13,335,852	6,862,388	6,713,067	152,857	882,857	369,861	903,961	1,724,381	449,027	2,118,715	21,126
Taxes	6,791,649	4,961,845	1,914,547	61,971	594,838	202,707	394,965	2,299,044	236,857	1,075,403	11,317
Interest	5,426,919	2,521,194	2,965,230	49,602	294,064	82,705	207,554	759,724	453,621	607,336	7,083
Payroll	30,009,053	26,924,663	3,711,679	197,034	6,009,229	1,586,003	1,164,533	9,509,500	593,405	7,184,462	51,208
Net income less deficit	46,673,063	38,058,018	9,237,503	-37,036	4,600,508	1,002,559	1,244,138	9,575,275	3,958,084	16,968,221	123,811

Footnotes at end of table.

Table 1. — Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income Less Deficit, by Industrial Division, 1957-1980 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Item	All industries	All nonfarm industries	Agriculture, forestry, and fishing	Mining	Construction	Manufacturing	Transportation, communication, electric, gas and sanitary services	Wholesale and retail trade	Finance, insurance, and real estate	Services	Nature of business not allocable
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
1974											
Number of businesses	10,873,822	7,695,666	3,385,088	57,033	896,431	212,864	359,515	2,199,864	738,770	2,943,592	80,665
Business receipts	328,262,352	264,882,250	66,866,849	2,991,449	32,743,263	8,117,843	10,250,720	142,295,220	11,568,586	51,340,474	1,087,848
Depreciation	14,662,200	7,473,315	7,440,785	173,943	1,031,716	428,560	1,017,687	1,822,164	496,883	2,204,007	46,455
Taxes	7,033,912	5,227,206	1,886,230	107,397	627,298	214,237	416,512	2,375,735	249,841	1,140,295	16,367
Interest	6,245,462	2,989,493	3,316,186	68,763	373,640	107,961	236,730	856,863	600,082	664,752	20,475
Payroll	30,733,400	27,402,129	3,920,920	231,566	5,839,043	1,676,646	1,225,841	9,521,379	629,163	7,624,237	64,605
Net income less deficit	45,855,023	38,995,406	7,468,758	364,630	4,561,215	1,138,147	1,340,587	10,027,218	3,578,681	17,170,867	204,920
1975											
Number of businesses	10,881,969	7,759,576	3,387,244	55,600	892,244	221,842	355,255	2,193,218	743,906	3,034,056	18,804
Business receipts	339,221,398	273,954,741	69,289,870	3,530,555	31,012,890	8,678,877	10,008,997	148,327,680	12,137,847	55,997,019	238,083
Depreciation	15,815,144	7,958,143	8,155,211	222,626	1,098,405	422,055	1,017,582	1,946,570	539,239	2,409,877	3,579
Taxes	7,435,330	5,423,961	2,103,478	125,251	589,848	185,903	361,822	2,538,745	287,881	1,237,313	5,088
Interest	7,255,904	3,390,845	3,842,600	90,905	397,369	119,533	252,006	960,110	668,818	882,358	2,205
Payroll	33,064,066	29,018,942	4,688,016	307,638	5,670,784	1,647,432	1,298,565	10,603,890	667,597	8,172,027	18,117
Net income less deficit	44,611,260	39,636,453	5,587,213	283,053	4,368,896	1,040,261	1,260,800	9,859,533	3,761,853	18,385,362	44,289
1976											
Number of businesses	11,358,235	8,139,962	3,470,438	59,732	962,713	223,148	345,679	2,282,288	826,859	3,153,115	34,263
Business receipts	374,960,465	301,446,844	77,709,573	3,588,318	37,953,980	9,449,795	11,233,209	158,157,392	15,271,874	61,201,598	394,626
Depreciation	17,381,285	8,536,390	9,190,234	217,734	1,146,553	422,217	1,034,329	2,101,235	624,602	2,629,844	14,537
Taxes	8,287,960	6,086,952	2,299,677	147,880	705,303	224,546	429,839	2,745,040	342,476	1,398,101	7,068
Interest	8,438,873	3,843,935	4,718,434	92,796	446,036	120,900	267,483	1,103,062	720,264	960,997	5,871
Payroll	35,536,960	31,494,376	4,621,997	204,444	6,826,364	1,790,683	1,387,707	11,051,343	758,311	8,858,228	37,863
Net income less deficit	49,500,188	44,424,787	5,738,144	170,395	5,620,085	1,029,507	1,365,707	9,925,643	5,277,016	20,266,088	107,403
1977											
Number of businesses	11,345,616	8,413,806	3,177,180	71,151	894,072	224,128	365,322	2,264,847	894,941	3,302,537	31,438
Business receipts	393,871,922	324,492,975	74,641,258	4,586,603	42,751,792	10,024,166	13,879,398	160,494,441	19,320,207	67,791,043	383,014
Depreciation	18,299,280	9,541,552	9,145,669	317,395	1,262,916	456,903	1,210,990	2,222,937	637,773	3,025,427	19,270
Taxes	8,582,206	6,355,000	2,352,059	181,624	780,285	219,899	497,880	2,735,146	317,448	1,492,598	5,267
Interest	9,042,180	4,265,677	4,897,541	134,009	475,859	141,354	340,722	1,217,260	769,853	1,059,740	5,842
Payroll	36,395,668	32,533,568	4,785,999	265,369	129,203	1,818,850	1,517,485	10,789,020	730,202	9,331,906	27,634
Net income less deficit	51,388,971	49,436,518	2,950,461	77,700	6,569,677	1,260,024	1,815,203	9,761,395	6,361,253	22,516,228	77,030
1978											
Number of businesses	12,017,953	8,908,289	3,386,965	82,360	1,068,560	240,863	413,197	2,334,348	983,633	3,472,508	35,519
Business receipts	443,354,851	361,630,253	87,514,766	4,744,164	51,272,856	11,836,156	14,784,831	179,166,569	20,561,255	72,563,683	910,772
Depreciation	21,206,674	10,998,979	10,704,957	340,580	1,507,139	589,102	1,418,098	2,499,990	768,595	3,335,600	42,614
Taxes	9,364,245	6,969,754	2,522,440	170,221	893,514	287,954	496,217	3,100,025	321,278	1,553,932	18,663
Interest	10,869,976	4,997,828	6,007,865	156,325	668,325	169,917	367,382	1,453,951	803,420	1,223,335	19,457
Payroll	40,576,849	36,605,195	4,926,572	311,092	8,541,255	2,265,904	1,895,041	11,954,428	764,346	10,031,604	86,607
Net income less deficit	59,027,286	53,481,341	6,646,711	-189,912	8,104,290	1,489,852	1,821,424	10,744,505	6,655,179	23,597,886	157,351
1979											
Number of businesses	12,329,982	9,343,603	3,262,599	97,488	1,097,417	235,526	415,472	2,454,720	1,057,726	3,654,001	55,033
Business receipts	487,807,384	395,669,594	98,568,112	6,084,218	50,942,938	12,928,527	18,069,893	195,654,840	21,156,800	83,289,968	1,112,087
Depreciation	24,170,602	12,929,133	11,756,794	400,916	1,722,012	702,296	1,741,726	2,916,906	869,139	4,017,261	43,552
Taxes	9,903,005	7,484,662	2,543,391	224,029	882,504	314,644	547,807	3,266,452	342,445	1,757,174	24,559
Interest	13,629,184	6,386,472	7,419,483	204,421	761,750	228,781	563,272	1,798,577	993,055	1,633,191	26,654
Payroll	42,366,149	38,281,642	5,055,952	325,036	8,103,729	2,240,025	1,748,440	12,681,765	996,622	11,132,523	82,058
Net income less deficit	60,758,789	56,528,403	5,225,460	90,450	7,947,840	1,512,431	1,956,999	11,173,789	7,072,331	25,531,243	248,246
1980											
Number of businesses	12,701,597	9,730,019	3,279,306	119,763	1,073,301	296,216	438,795	2,527,084	1,048,965	3,842,790	75,376
Business receipts	505,884,882	411,205,713	101,112,780	8,567,096	47,834,507	14,846,538	19,965,525	202,283,802	21,530,768	87,964,739	1,779,126
Depreciation	25,796,183	13,952,703	12,531,688	514,680	1,800,346	841,104	1,864,611	2,969,860	879,805	4,311,519	82,571
Taxes	10,102,834	7,672,459	2,563,754	689,260	809,618	339,909	502,961	3,148,363	339,500	1,680,322	29,147
Interest	16,241,787	7,190,257	9,291,334	272,572	834,150	268,433	636,785	1,950,693	1,152,039	1,804,265	31,515
Payroll	41,985,964	37,483,041	5,390,911	388,403	7,028,072	2,692,415	1,767,043	12,552,143	1,051,395	11,044,936	70,647
Net income less deficit	55,449,987	54,947,219	1,279,306	294,773	7,460,876	1,673,759	1,995,557	9,375,330	6,614,631	26,433,341	322,414

*This estimate should be used with caution because of the small number of sample returns on which it was based.

NOTE: Detail may not add to total because of rounding.

Table 2. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry, 1981

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All nonfarm industries.....	9,584,790	427,063,055	15,854,513	6,661,054	9,052,338	39,672,457	53,071,628	6,534,985	352,793,118	10,172,619	5,070,005	5,001,979	31,968,307	68,552,791
Agricultural services, forestry, and fishing.....	256,496	6,963,081	594,867	100,860	235,489	877,697	787,900	155,693	5,661,921	323,712	83,299	124,958	757,642	1,319,038
Agricultural services.....	182,858	5,045,429	355,038	83,632	137,738	688,671	608,046	113,440	4,265,793	216,308	74,289	94,331	637,173	941,538
Veterinary services.....	13,279	1,084,543	21,989	29,777	166,665	308,284	12,525	1,048,753	45,959	21,410	29,304	156,092	315,266	315,266
Livestock breeding.....	13,071	201,092	20,857	1,377	5,069	7,010	-33,739	1,724	153,625	1,819	379	1,124	8,890	33,507
Animal services, except livestock breeding and veterinary.....	43,624	1,889,925	76,482	8,905	26,344	54,554	-104,022	17,172	473,238	24,562	6,287	7,787	46,294	56,996
Landscape and horticultural services.....	91,265	1,899,434	151,343	35,834	40,191	280,930	361,227	66,308	1,790,490	103,834	32,228	28,198	259,716	425,336
Other agricultural services.....	21,419	1,006,434	55,618	15,528	36,357	179,512	76,296	15,711	799,686	40,135	13,985	28,918	170,182	110,434
Forestry.....	18,729	785,409	71,712	10,535	23,773	121,562	70,037	13,575	621,355	52,647	5,314	13,971	63,705	112,994
Fishing, hunting, and trapping.....	54,909	1,132,243	168,117	6,692	73,978	67,464	109,818	28,678	774,774	54,757	3,695	16,656	56,764	264,505
Mining.....	123,786	10,444,568	678,950	382,696	553,745	357,151	-178,099	56,614	7,217,260	342,107	236,479	154,760	221,317	1,588,605
Metal mining.....	5,058	20,047	1,366	136	1,565	2,333	-102,211	439	18,399	*1,177	*13	*259	*28	5,994
Coal mining.....	2,999	340,795	30,386	10,412	12,579	23,754	6,791	1,453	282,451	22,775	5,557	5,779	17,398	21,867
Oil and gas extraction.....	107,777	9,797,811	596,310	345,825	515,674	298,824	-49,602	51,903	6,701,984	296,118	226,634	139,455	179,710	1,525,799
Nonmetallic minerals, except fuels.....	7,952	285,912	43,697	6,323	23,927	32,240	-33,078	2,819	214,426	22,036	4,276	9,267	24,181	34,945
Construction.....	1,097,804	47,707,740	1,899,503	699,571	937,422	7,754,004	6,765,263	887,409	40,809,310	1,397,838	585,661	601,701	6,386,598	7,796,645
General building contractors and operative builders.....	229,341	16,391,884	473,262	221,056	400,902	2,410,466	1,485,179	178,840	13,719,333	337,993	181,640	244,801	2,044,247	1,879,201
General building contractors.....	227,050	16,228,863	471,790	219,530	396,746	2,408,264	1,487,450	177,849	13,687,279	337,386	181,421	243,791	2,042,573	1,874,043
Operative builders.....	2,291	165,021	*1,472	*1,526	*4,156	*2,202	-2,272	*991	*32,054	*607	*219	*1,010	*1,674	*5,158
Heavy construction contractors.....	36,135	2,319,956	235,295	47,087	96,654	351,051	230,741	24,416	1,922,024	179,516	37,339	64,220	295,147	317,567
Highway and street construction.....	4,149	329,825	21,494	5,777	11,033	54,386	14,678	2,203	225,706	12,252	2,823	4,579	39,902	25,630
Heavy construction, except highway.....	31,986	1,990,131	213,801	41,310	85,620	296,665	216,064	22,213	1,696,318	167,264	34,516	59,641	255,245	291,938
Special trade contractors.....	815,306	28,622,346	1,167,922	430,212	436,634	4,943,843	4,929,215	669,677	24,804,557	859,717	365,554	289,778	3,998,959	5,475,417
Plumbing, heating, and air conditioning.....	83,418	4,697,319	139,163	91,445	48,375	701,756	597,014	62,671	4,001,683	110,150	74,092	32,253	593,214	686,015
Painting, paper hanging, and decorating.....	138,830	3,298,647	91,781	50,118	30,421	547,425	847,409	121,712	3,041,131	74,465	47,425	24,589	487,038	881,368
Electrical work.....	63,606	2,441,085	99,846	41,394	31,029	391,880	419,325	47,052	2,126,686	76,727	20,739	305,963	459,565	559,565
Masonry, stonework, tile setting, and plastering.....	63,441	2,946,587	85,580	42,192	36,674	847,378	486,704	55,487	2,538,864	61,935	35,472	14,950	560,955	538,188
Carpentering and flooring.....	212,635	4,509,993	128,506	40,695	55,365	690,816	1,102,664	189,284	4,035,110	101,814	36,838	43,347	596,342	1,170,052
Roofing and sheet metal work.....	32,280	1,431,593	52,261	19,747	14,678	292,040	186,095	25,453	1,230,314	32,120	15,477	7,637	252,172	207,910
Concrete work.....	18,676	1,125,695	45,624	21,696	19,380	236,010	115,577	13,920	929,838	30,068	17,949	10,822	175,490	151,306
Water well drilling.....	5,205	285,548	20,712	3,507	*7,937	32,725	43,525	4,498	268,140	19,154	3,363	*7,608	*32,141	47,260
Miscellaneous special trade contractors.....	197,215	7,885,879	504,448	119,418	192,775	1,203,812	1,130,902	149,600	6,632,792	353,285	101,765	127,834	995,643	1,333,753
Contractors not allocable.....	17,022	373,553	23,024	1,216	*3,233	*48,645	120,128	14,476	363,397	20,412	1,129	*2,902	*48,245	124,460
Manufacturing.....	257,490	13,647,822	691,630	239,132	261,842	2,157,473	1,356,424	158,526	11,598,996	470,264	178,180	166,918	1,722,933	1,808,188
Food and kindred products.....	5,524	1,129,185	39,273	14,518	24,893	102,255	48,796	3,813	1,030,255	33,045	13,582	21,043	91,202	60,461
Textile mill products.....	3,275	123,715	2,624	860	*670	14,994	8,458	2,519	121,508	1,184	*583	*14,117	12,210	12,210
Apparel and other textile products.....	10,731	563,669	18,225	18,897	7,974	149,145	41,039	6,357	377,048	12,133	11,060	3,196	83,351	67,014
Lumber and wood products, except furniture.....	57,623	3,702,875	265,909	60,147	86,949	612,668	227,397	36,773	2,942,132	162,022	42,124	53,443	430,287	319,195
Furniture and fixtures.....	10,222	446,002	13,422	5,969	2,667	71,229	16,739	5,483	395,865	8,339	2,937	2,442	56,329	48,577
Printing, publishing, and allied industries.....	53,111	2,941,967	127,355	57,694	41,451	551,154	374,394	35,756	2,789,872	103,309	52,247	32,308	519,973	454,171
Chemicals and allied industries.....	*919	*29,052	*1,192	*215	*273	*7,228	*741	*27,181	*1,105	*273	*411	*8,015	*2,277	*8,015
Leather and leather products.....	*1,134	*37,194	*827	*602	*349	*8,558	*2,219	*595	*36,985	*798	*601	*349	*8,545	*12,277
Stone, clay, and glass products.....	21,769	458,224	31,144	12,407	9,446	65,536	1,084	7,312	185,415	6,310	3,776	*3,850	*23,093	42,658
Primary metal industries.....	1,406	118,479	2,666	*2,117	*10,831	*10,486	-430	*661	*26,931	*1,008	*307		*2,491	6,764
Fabricated metal products.....	8,394	216,313	15,300	4,947	3,112	32,435	28,008	4,926	134,775	7,061	3,117	*443	21,166	48,670
Machinery, except electrical.....	16,275	938,136	57,396	14,960	18,995	177,136	218,671	11,088	867,514	48,055	13,839	13,687	168,965	238,174
Electrical and electronic equipment.....	3,984	187,022	5,041	1,080	2,695	25,965	19,237	2,268	178,664	2,522	951	*2,472	*24,750	23,899
Transportation equipment.....	2,868	258,436	5,438	*6,551	*1,220	*40,649	18,030	2,740	233,675	*4,786	*4,193	*1,210	*40,639	20,026
Other manufacturing industries.....	57,114	2,439,277	99,712	36,988	48,193	285,318	348,854	35,337	2,208,781	74,109	27,607	30,396	232,953	448,452
Manufacturing not allocable.....	3,141	58,173	6,104	*1,180	*2,123	*9,531	-3,301	*2,157	*42,395	*4,479	*890	*1,223	*4,660	*7,622
Transportation, communication, electric, gas, and sanitary services.....	433,979	21,868,362	1,955,989	323,143	757,929	1,784,727	2,053,514	299,333	17,191,516	1,261,850	232,877	438,277	1,346,472	2,905,274
Local and interurban passenger transit.....	34,228	693,329	47,538	6,839	21,632	45,612	110,537	24,768	560,806	31,941	6,357	15,378	40,380	150,393
Taxicabs.....	24,595	394,678	20,533	3,288	11,033	17,403	60,683	17,004	270,554	9,062	2,822	*12,171	77,580	72,813
Other passenger transportation.....	9,633	298,650	27,004	3,551	10,599	28,209	69,854	7,764	290,252	22,879	3,535	9,355	28,209	72,813

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry, 1981 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services — Continued														
Trucking and warehousing.....	311,399	16,708,501	1,604,519	257,424	599,256	1,310,471	1,662,049	221,890	12,898,996	1,039,196	182,067	348,243	936,845	2,240,473
Trucking, local and long distance.....	308,343	16,499,537	1,593,729	254,195	591,763	1,295,668	1,670,199	220,383	12,750,182	1,036,120	181,285	346,610	930,118	2,227,866
Public warehousing and trucking terminals.....	3,056	208,964	10,791	7,492	14,803	- 8,150	- 8,150	1,507	148,784	782	1,633	6,726	12,607	12,607
Water transportation.....	9,774	229,037	45,414	6,076	30,694	16,707	- 30,823	3,696	145,953	15,594	2,137	9,884	*12,813	24,200
Air transportation.....	8,075	293,423	47,093	7,985	21,176	22,130	- 44,185	3,421	206,589	14,580	5,394	*4,800	*13,575	21,489
Transportation services.....	37,214	2,331,523	76,874	20,079	40,858	187,279	122,183	25,110	1,920,535	51,986	15,795	26,525	141,529	190,106
Passenger transportation arrangement.....	17,869	1,358,932	17,191	9,375	11,438	82,591	73,104	10,234	1,085,033	10,077	5,672	9,225	63,445	102,274
Freight transportation arrangement.....	2,556	279,774	6,015	3,581	6,561	64,083	7,376	1,763	218,373	2,276	*3,449	*4,782	*61,093	17,683
Other transportation services.....	16,789	682,617	53,668	7,123	22,859	20,605	41,703	13,113	617,129	39,633	6,473	12,517	16,992	70,149
Communication.....	4,465	293,007	18,000	3,336	8,426	19,470	42,157	3,343	273,963	14,221	2,852	3,255	16,061	50,685
Electric, gas, and water services.....	2,159	326,226	7,619	*5,444	*9,337	*32,462	8,990	1,570	318,428	*5,238	*5,439	*6,794	*32,408	12,450
Sanitary services.....	26,665	991,315	108,932	15,960	28,551	170,596	182,607	15,535	864,246	89,094	12,637	23,399	152,863	215,499
Wholesale and retail trade	2,453,895	198,280,696	3,478,216	2,857,752	2,367,260	12,966,674	8,393,233	1,357,086	157,922,291	2,234,302	2,139,238	1,351,822	9,760,577	12,914,489
Wholesale trade.....	338,150	35,099,235	546,419	296,086	384,111	1,565,159	2,331,515	223,719	29,048,141	385,385	245,205	243,848	1,228,230	2,944,146
Motor vehicles and automotive equipment.....	13,958	2,021,481	25,987	15,061	31,747	142,613	57,595	5,911	1,431,129	15,758	9,250	20,439	84,787	110,870
Lumber and construction materials.....	10,318	1,180,767	22,821	8,510	10,549	49,572	113,602	8,292	1,074,745	18,508	7,185	7,796	45,077	126,703
Electrical goods.....	8,818	395,115	8,115	3,260	5,382	22,346	32,220	6,325	345,117	3,170	2,856	2,609	19,869	55,235
Hardware, plumbing, and heating equipment.....	7,750	910,571	19,873	11,210	12,012	57,085	84,187	5,930	808,086	13,806	11,123	10,366	56,740	87,838
Farm machinery and equipment.....	11,156	1,880,995	38,530	18,973	47,156	114,096	43,423	7,535	1,485,170	31,447	15,315	35,504	84,277	76,044
Other machinery, equipment, and supplies.....	29,681	2,860,617	69,247	38,493	35,226	145,448	244,525	17,868	2,532,048	50,147	32,182	27,933	126,734	308,010
Other durable goods.....	50,253	3,332,149	62,006	24,400	40,365	165,727	291,063	33,681	2,896,553	45,170	18,892	27,253	110,897	376,790
Drugs, chemicals, and allied products.....	14,866	993,355	15,671	13,013	11,232	38,118	87,078	8,618	893,093	11,821	12,607	7,884	35,047	102,756
Apparel, piece goods, and notions.....	13,348	949,816	11,461	4,481	4,492	25,770	90,996	8,665	891,343	8,439	3,702	2,756	24,720	128,785
Groceries and related products.....	35,161	4,600,634	64,106	22,571	44,706	158,015	263,940	22,916	3,809,097	42,123	15,453	18,203	118,559	339,135
Farm products raw materials.....	11,593	4,722,481	31,274	10,074	33,473	71,461	57,598	8,012	3,529,046	19,212	8,164	16,877	57,285	102,261
Alcoholic beverages.....	2,514	462,478	6,389	3,110	5,593	12,639	16,150	2,179	438,156	6,156	2,042	5,588	11,255	17,398
Other nondurable goods.....	67,319	8,593,227	126,523	104,884	82,982	469,961	627,607	50,822	7,063,133	89,257	92,388	47,380	380,478	730,777
Wholesalers not allocable.....	61,395	2,195,549	44,208	18,046	19,250	92,309	321,513	36,965	1,871,426	30,570	13,047	13,292	72,533	381,563
Retail trade	2,009,380	157,798,109	2,804,121	2,498,281	1,895,319	11,093,827	5,626,132	1,070,727	124,367,102	1,770,323	1,847,175	1,057,265	8,264,095	9,336,893
Building materials, paint, hardware, garden supply, and mobile home dealers.....	61,441	5,991,486	152,262	108,713	137,392	586,281	352,239	40,207	4,848,689	103,358	78,686	83,500	434,270	494,539
Lumber and other building materials dealers.....	10,101	1,501,587	30,519	29,503	31,056	151,732	78,725	7,411	1,249,023	24,819	25,306	22,931	122,899	106,734
Paint, glass, and wallpaper stores.....	8,444	604,169	15,863	12,705	9,077	101,510	31,531	6,105	417,069	9,623	4,939	*2,566	57,025	54,848
Hardware stores.....	15,978	1,981,669	36,288	34,783	40,142	167,805	147,933	12,603	1,686,273	28,285	27,346	24,585	138,372	181,591
Retail nurseries and garden supply stores.....	21,346	1,253,971	46,248	19,650	20,023	126,894	64,038	10,116	1,040,407	27,165	15,594	8,395	95,238	109,558
Mobile home dealers.....	5,572	650,090	23,344	12,072	37,094	38,340	30,011	3,972	455,917	13,466	5,502	25,022	22,735	42,009
General merchandise stores.....	21,365	2,629,315	39,953	39,456	31,911	169,939	69,481	14,149	1,994,275	26,977	30,890	24,469	133,651	116,874
Variety stores.....	6,891	711,959	13,343	13,157	7,758	56,205	31,115	5,294	589,405	9,005	12,446	4,194	*34,905	46,347
Other general merchandise stores.....	14,774	1,917,356	26,609	26,299	24,153	113,734	38,366	8,855	1,404,870	17,972	18,444	20,275	98,747	70,526
Food stores	173,989	30,003,642	441,949	351,943	299,699	1,649,097	819,197	113,948	23,693,942	293,378	258,569	162,416	1,247,986	1,146,259
Grocery stores.....	107,349	23,299,398	283,628	278,872	222,315	1,169,664	555,576	72,431	18,513,800	204,592	210,183	125,363	910,751	747,112
Meat and fish markets, including freezer provisioners.....	12,769	1,992,713	30,405	12,738	11,644	78,560	84,076	8,946	1,561,402	16,911	11,171	7,380	67,765	101,940
Fruit stores and vegetable markets.....	8,460	627,111	8,760	3,246	3,295	33,538	40,668	5,119	506,303	6,384	2,376	1,971	25,727	46,000
Candy, nut, and confectionery stores.....	7,615	655,778	27,349	9,729	9,067	40,450	6,371	4,355	381,062	8,407	4,008	*3,222	*23,899	40,274
Dairy products stores.....	7,253	833,024	33,953	12,035	16,085	91,270	24,016	3,077	590,486	18,580	6,354	*8,515	51,941	37,531
Retail bakeries.....	16,944	1,077,353	33,550	21,895	25,369	159,811	40,882	12,002	833,385	20,394	13,663	7,796	103,622	86,317
Miscellaneous food stores.....	13,599	1,518,265	24,205	13,428	11,925	75,805	67,608	8,018	1,327,503	18,110	10,834	8,169	64,281	87,085
Automotive dealers and service stations	181,273	51,804,681	443,735	534,555	368,455	2,316,642	1,161,265	122,874	42,531,036	310,505	439,633	225,157	1,848,748	1,613,040
Motor vehicle dealers — new car dealers (franchised).....	12,017	2,100,421	25,288	13,676	40,184	78,508	29,490	7,031	1,382,092	14,084	9,048	17,747	51,860	66,473
Motor vehicle dealers — used cars only.....	32,802	5,591,925	53,339	31,989	78,258	206,498	114,202	20,273	4,258,719	29,113	22,867	39,368	157,865	203,537
Auto and home supply stores.....	30,829	3,327,889	64,287	61,222	46,870	308,883	186,917	18,171	2,790,503	42,189	52,074	29,837	248,939	250,602
Gasoline service stations.....	93,998	39,143,511	259,661	400,644	154,261	1,606,770	831,148	70,902	32,891,377	203,568	340,100	106,583	1,319,892	1,013,511
Boat dealers.....	3,279	349,713	15,678	6,673	12,292	39,451	- 5,270	1,149	194,666	*5,018	*2,940	*2,177	*23,189	24,562
Recreational vehicles.....	2,086	498,788	9,459	7,042	13,694	20,444	15,222	9,135	433,392	9,135	4,337	9,508	15,388	22,478
Motorcycle dealers.....	1,380	265,293	2,444	5,204	7,354	16,678	1,127	312	185,281	1,965	2,576	6,934	9,102	6,382
Miscellaneous aircraft and automotive dealers.....	5,482	527,141	13,379	8,135	15,544	39,411	8,429	3,381	395,006	5,433	5,691	13,003	22,514	25,495

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry, 1981 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade — Continued														
Retail trade — Continued														
Apparel and accessory stores.....	69,101	4,813,187	94,415	96,054	80,247	367,778	215,801	37,022	3,665,193	50,873	68,165	38,630	242,824	415,411
Men's and boys' clothing and furnishings stores.....	2,649	269,574	8,381	3,415	3,823	23,216	18,759	1,535	257,553	5,242	*3,229	*2,295	*22,399	30,566
Women's ready-to-wear stores.....	11,291	1,025,861	14,277	20,291	12,029	85,669	44,316	6,293	768,153	8,679	15,903	7,393	60,421	74,462
Women's accessory and specialty stores.....	8,156	255,279	4,556	2,147	*752	*3,294	18,214	4,296	228,006	*1,742	*1,546	*653	*2,308	37,191
Children's and infants' wear stores.....	2,821	256,347	7,204	10,794	5,004	*17,209	11,648	*1,754	*227,244	*5,845	*10,061	*4,135	*16,060	*17,267
Family clothing stores.....	18,184	1,128,848	29,195	21,351	26,252	97,619	18,047	9,288	799,911	16,884	12,884	13,317	50,616	82,855
Shoe stores.....	10,213	918,000	12,419	22,194	16,552	93,770	57,631	8,377	651,161	5,881	14,004	5,906	57,068	88,198
Furriers and fur shops.....	2,497	287,485	*1,510	*332	2,159	*2,899	23,794	*1,958	*272,349	*682	*325	*50	*2,151	*26,539
Apparel and accessory stores, not elsewhere classified.....	13,290	673,793	16,893	15,526	13,675	44,102	23,392	5,521	460,814	5,917	10,212	4,880	31,801	58,334
Furniture and home furnishings stores.....	98,025	7,214,299	176,594	120,339	123,459	637,395	404,942	61,890	5,630,633	119,137	82,423	81,325	473,697	632,745
Furniture stores.....	16,457	1,505,679	34,836	18,018	30,627	94,985	89,196	10,097	1,105,470	22,753	12,443	21,192	63,372	163,021
Floor covering stores.....	13,070	590,714	21,930	8,977	8,766	92,910	81,891	10,151	786,023	18,444	7,514	7,058	69,833	98,031
Drapery, curtain and upholstery stores.....	18,051	595,963	17,985	12,063	12,425	101,481	74,458	12,491	556,853	14,124	11,261	10,768	98,146	81,242
Home furnishings and equipment stores, except appliances.....	12,914	530,922	19,389	10,944	14,454	28,451	28,873	6,759	401,461	9,483	7,679	*10,144	22,197	58,446
Household appliance stores.....	11,455	1,488,394	19,243	30,045	20,000	158,908	36,075	8,711	1,104,691	12,413	18,037	14,244	97,953	68,376
Radio and television stores.....	13,723	1,028,399	31,857	22,142	12,634	57,468	35,217	7,482	683,941	19,745	14,034	7,641	62,111	81,007
Music stores.....	12,355	1,114,227	31,355	18,150	19,151	68,025	35,981	6,199	982,193	22,174	11,455	10,278	60,086	82,622
Eating and drinking places.....	227,515	20,063,701	686,885	672,938	425,841	3,237,165	694,839	138,594	14,176,971	386,768	457,271	188,879	2,110,679	1,460,038
Eating places.....	166,127	15,224,258	530,592	472,117	316,751	2,632,062	484,275	103,377	10,903,808	300,773	323,655	142,153	1,717,875	1,111,658
Drinking places.....	61,388	4,839,443	156,273	200,821	109,090	605,103	210,563	35,217	3,273,163	85,995	133,616	46,726	392,803	348,378
Miscellaneous retail stores.....	1,154,953	34,485,936	746,507	567,004	418,904	2,076,891	1,792,153	527,817	27,109,185	464,648	426,310	246,781	1,723,095	3,337,964
Drug stores and proprietary stores.....	17,260	3,033,936	39,264	43,004	29,377	272,134	135,461	13,099	2,775,051	35,461	38,048	27,050	242,843	291,110
Liquor stores.....	19,610	4,162,228	49,570	87,324	43,331	217,450	155,353	15,528	3,544,781	42,345	62,102	33,850	174,860	190,954
Used merchandise stores.....	80,214	2,801,175	71,623	32,682	36,264	132,315	64,803	38,406	1,814,288	33,105	21,858	17,579	104,307	230,187
Sporting goods and bicycle shops.....	37,394	2,366,092	49,729	49,892	26,252	162,064	113,207	18,820	1,910,682	36,542	40,942	19,442	142,613	189,147
Book stores.....	17,979	1,220,978	18,207	27,761	8,216	109,547	102,127	11,053	1,043,948	13,988	22,042	7,591	90,303	115,597
Stationery stores.....	6,879	284,910	5,532	4,960	21,701	17,474	2,735	2,735	186,485	3,031	3,319	*1,085	*15,345	38,467
Jewelry stores.....	30,507	1,327,323	25,936	28,976	10,146	98,322	200,296	18,048	1,161,574	15,898	27,478	6,537	91,474	254,167
Hobby, toy, and game shops.....	23,376	680,066	12,185	6,764	7,786	31,621	25,683	10,821	553,047	8,840	5,250	6,799	20,981	50,140
Camera and photographic supply stores.....	2,378	267,063	5,833	8,989	*1,088	*28,648	13,134	*1,594	*264,318	*4,675	*8,977	*1,080	*28,648	*15,101
Gift, novelty, and souvenir shops.....	35,317	1,164,942	34,386	27,323	15,284	74,930	724	15,792	783,399	16,732	13,848	10,501	58,453	84,669
Luggage and leather goods stores.....	*1,890	*46,301	*1,214	*689	—	*2,676	*5,288	*1,336	*45,833	*1,214	*689	—	*2,676	*7,450
Sewing, needlework, and piece goods stores.....	21,368	604,568	12,413	12,527	5,164	56,597	56,112	15,378	454,715	7,202	8,450	1,486	50,125	77,422
Mail order houses.....	13,844	292,702	6,284	4,209	3,868	24,490	36,911	7,556	277,860	1,997	4,027	3,540	21,863	52,289
Merchandising machine operators.....	19,075	1,159,550	71,194	22,879	13,862	52,478	84,925	11,178	922,071	46,880	14,374	7,728	36,281	111,038
Direct selling organizations.....	729,184	7,502,214	202,260	70,957	99,300	270,920	237,718	280,348	5,427,413	108,256	50,211	55,933	234,697	1,042,495
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers.....	3,238	673,024	15,036	4,148	6,498	17,921	29,608	2,139	544,453	10,586	3,741	4,027	16,787	43,250
Fuel oil dealers.....	6,573	1,488,725	18,734	13,136	8,810	21,290	46,818	4,690	1,270,445	16,155	9,246	7,108	16,557	50,693
Liquified petroleum gas (bottled gas) dealers.....	1,617	226,599	*4,755	*1,925	*985	*15,179	1,945	*1,239	*143,374	*4,577	*1,874	*826	*14,784	*8,109
Florists.....	30,397	2,173,350	48,919	71,567	28,197	321,882	144,883	20,431	1,673,400	30,024	53,249	11,957	242,787	195,243
Cigar stores and stands.....	3,497	327,938	2,136	12,202	*6,665	*9,764	35,317	*2,507	*285,713	*1,643	*11,578	*3,779	*9,628	*38,488
News dealers and newsstands.....	16,218	673,947	11,526	7,078	7,507	44,766	52,116	12,485	557,194	8,599	4,455	5,824	35,394	60,294
Other miscellaneous retail stores.....	37,138	2,008,305	38,765	27,240	55,344	90,386	95,252	22,634	1,469,138	16,897	20,552	13,060	71,688	191,655
Retail trade not allocable.....	21,718	791,862	21,842	7,249	9,411	52,640	98,216	14,226	717,179	14,679	5,227	6,110	49,145	119,972
Wholesale and retail trade not allocable.....	106,365	5,383,352	128,676	63,385	87,831	307,688	435,586	62,640	4,507,049	78,594	46,857	50,709	268,252	633,505
Finance, insurance, and real estate	907,465	22,154,345	1,101,438	316,570	1,380,192	1,168,609	5,979,708	615,715	18,876,054	842,985	199,234	559,959	933,135	7,700,832
Finance.....	40,651	3,138,094	67,985	9,767	182,125	69,280	407,119	26,882	2,518,867	30,043	5,120	53,889	43,985	711,311
Banking and miscellaneous finance.....	6,665	292,348	10,516	2,776	60,910	18,765	— 27,889	3,164	212,535	5,853	690	11,954	2,292	78,755
Credit agencies other than banks.....	2,440	98,218	2,657	974	6,846	7,128	12,806	1,219	90,139	1,430	*896	*2,982	*6,202	21,086
Security and commodity brokers and services.....	31,546	2,747,528	54,812	6,016	114,369	43,387	422,202	22,599	2,217,193	22,761	3,533	38,952	35,491	611,470
Security brokers and dealers, except underwriting syndicates.....	16,355	1,495,452	30,936	2,805	52,466	17,256	237,681	11,729	1,246,778	12,397	1,352	17,134	15,217	328,821
Commodity contracts brokers, exchanges and services.....	15,191	1,252,076	23,876	3,412	61,903	26,131	184,521	10,870	970,416	10,364	2,181	20,274	282,849	282,849
Insurance agents, brokers, and service.....	241,697	7,151,941	233,122	64,380	160,454	651,425	2,814,481	186,780	6,615,176	190,210	55,646	123,642	592,050	3,052,691

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry, 1981 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate — Continued														
Real estate	625,117	11,864,310	800,328	242,424	1,037,613	447,905	2,758,108	401,953	9,541,011	422,731	138,468	382,429	297,100	3,936,630
Operators and lessors of buildings	16,532	791,696	134,380	60,049	217,228	52,152	-12,413	8,828	576,575	73,195	43,870	108,659	38,894	98,713
Lessors, other than buildings	4,331	136,216	15,942	1,834	13,806	12,304	13,847	3,037	115,578	4,723	1,007	4,749	11,190	27,229
Real estate agents, brokers, and managers	588,240	10,315,248	621,142	169,692	705,886	352,035	2,680,462	378,034	8,342,903	330,563	87,240	240,511	223,339	3,645,534
Title abstract companies	3,187	73,639	3,155	999	1,318	*4,018	34,629	2,554	72,540	2,946	*953	*1,264	*3,755	35,259
Subdividers and developers, except cemeteries	3,919	297,089	13,363	7,018	82,377	10,255	-37,128	2,456	195,111	4,521	2,844	17,907	4,458	37,536
Cemetery subdividers and developers	*852	*8,151	*1,906	*1	*11	*1	*3,965	*449	*8,122	*1,487	—	—	—	*4,558
Combined real estate, insurance, loans, law offices	8,056	242,269	10,441	2,833	16,987	17,139	74,747	6,595	230,184	5,297	2,554	*9,339	15,465	86,801
Services	3,952,801	102,963,808	5,333,626	1,725,121	2,506,344	12,392,483	27,463,790	2,931,739	91,170,541	3,423,015	1,392,801	1,572,815	10,685,905	31,908,232
Hotels and other lodging places	52,719	3,178,062	430,001	139,322	364,713	366,249	-52,422	26,081	1,983,931	192,588	77,176	149,496	227,602	252,135
Hotels	3,755	518,343	50,940	11,633	45,663	94,909	-7,886	2,384	332,928	29,662	6,373	24,034	58,850	21,911
Hotels, motor hotels, and tourist courts	24,832	1,698,262	252,818	96,399	225,537	227,949	-17,672	11,165	1,105,214	105,839	54,978	88,639	152,586	149,568
Rooming and boarding houses	6,860	208,912	25,685	6,301	15,854	16,489	6,764	3,715	153,780	19,191	*9,456	*7,304	23,859	37,536
Sporting and recreational camps	4,773	231,169	24,842	6,740	26,203	7,514	-17,790	2,441	157,722	*7,615	*2,858	*7,012	*2,509	13,044
Trailing parks and campsites	11,790	492,069	72,762	17,994	50,841	19,026	-17,290	5,902	223,302	29,482	8,893	20,008	6,229	40,855
Organizational hotels and lodging houses, on a membership basis	*709	*29,307	*2,854	*255	*614	*362	*1,451	*474	*10,984	*799	*73	*347	*123	*2,897
Personal services	702,997	11,239,630	584,259	243,665	245,748	1,882,836	2,401,657	560,088	9,686,758	389,565	185,736	168,149	1,543,308	2,814,141
Coin-operated laundries and dry cleaning	17,662	538,574	65,827	10,772	25,187	63,302	17,131	8,462	357,511	30,954	7,782	7,280	41,924	66,788
Other laundry, cleaning, and garment services	45,220	1,940,368	120,902	47,263	46,456	332,772	328,986	36,685	1,522,938	88,525	34,344	33,965	240,984	366,234
Photographic studios, portrait	78,244	1,255,970	91,108	25,288	41,165	146,640	98,626	34,319	1,044,330	53,059	20,838	34,913	126,101	211,004
Beauty shops	217,326	3,598,773	130,630	97,707	47,118	854,375	797,575	183,797	3,220,122	100,853	79,210	34,653	698,179	868,247
Barber shops	71,890	1,219,098	27,551	17,313	8,660	201,598	523,871	68,844	1,192,161	18,772	8,237	200,333	531,980	531,980
Shoe repair and hat cleaning shops	12,957	320,662	11,211	5,989	4,880	63,626	68,495	10,513	304,909	8,506	5,504	4,616	*81,946	73,065
Funeral service and crematories	8,296	723,733	28,665	14,534	18,939	74,002	151,646	7,715	706,774	26,524	14,473	17,643	73,510	155,981
Miscellaneous personal services	251,302	1,642,452	108,366	24,799	53,343	146,621	415,327	209,753	1,338,012	55,734	16,812	26,842	100,333	540,842
Business services	898,319	19,062,013	1,220,067	227,693	512,550	1,626,122	4,854,531	658,781	16,586,473	667,555	163,625	263,354	1,314,105	6,006,188
Advertising	41,869	1,474,696	30,734	9,357	8,634	35,760	317,097	30,947	1,275,787	22,633	6,848	5,990	19,935	346,882
Services to buildings	136,259	1,748,648	81,476	22,827	36,294	269,569	550,745	114,554	1,579,292	58,695	19,961	33,343	237,721	602,636
Computer and data processing services	31,973	627,761	57,526	7,262	19,005	25,703	187,068	21,554	479,403	20,945	2,007	6,952	*13,650	223,643
Management and public relations	327,198	5,722,295	264,295	48,637	150,380	279,615	2,328,647	240,724	5,061,081	160,034	32,976	75,908	180,944	2,757,210
Equipment rental and leasing	39,868	1,477,539	413,280	34,134	174,859	118,233	-128,443	14,733	1,001,301	135,377	15,637	55,021	60,883	162,983
Other business services	321,152	8,011,074	372,756	105,476	123,378	897,243	1,599,417	236,269	7,189,609	269,870	86,197	86,139	800,972	1,912,835
Automobile repair and services	212,374	10,774,592	437,303	217,240	196,911	1,422,571	1,175,518	154,013	9,267,312	299,321	178,656	132,884	1,227,227	1,413,876
Automobile rentals, without drivers	6,940	213,856	64,813	4,745	26,406	8,163	-2,527	2,441	153,686	36,595	3,717	14,776	*5,462	28,048
Automobile parking	1,945	73,443	*2,277	*2,088	*236	*13,285	11,784	1,364	67,978	*504	*2,047	*97	*13,285	13,374
Automobile top and body repair shops	36,383	1,951,525	52,661	42,083	27,418	331,275	225,962	30,609	1,818,299	47,662	40,232	21,926	312,995	244,065
General automotive repair shops	121,355	6,333,098	197,068	120,218	94,540	832,862	714,627	90,629	5,455,162	148,126	102,379	69,279	732,434	820,069
Other automotive repair shops	13,473	607,102	24,243	19,454	7,686	85,859	111,227	10,377	463,160	16,907	10,820	6,745	62,738	123,126
Automotive services, except repair	32,278	1,595,568	96,240	28,653	40,625	151,128	114,445	18,593	1,219,027	49,527	19,462	20,062	100,314	185,195
Miscellaneous repair services	212,317	4,610,707	209,720	84,012	89,358	459,122	875,795	147,756	3,997,052	134,476	67,100	63,450	359,539	1,030,779
Radio and TV repair shops	30,634	611,286	22,805	14,876	10,912	23,831	131,861	23,719	553,141	16,503	13,598	7,830	22,390	142,539
Electrical repair shops, except radio and TV	23,894	585,565	19,712	6,256	6,619	64,527	108,893	17,836	530,244	14,789	5,734	6,456	60,559	119,429
Reupholstery and furniture repair	29,995	594,671	23,617	9,775	15,675	63,735	102,784	20,516	523,452	15,116	7,399	10,338	56,337	129,613
Other miscellaneous repair shops	127,794	2,819,205	143,585	53,104	56,152	307,029	532,257	85,085	2,390,215	88,068	40,369	38,826	220,253	639,198
Motion pictures	12,883	264,968	29,649	6,669	7,656	14,868	5,760	6,145	207,634	11,324	5,335	6,063	12,682	55,570
Motion picture production, distribution, and services	11,719	196,284	26,006	1,710	3,250	5,236	3,183	5,565	149,687	8,139	1,257	*2,089	*3,623	50,484
Motion picture theaters	*1,164	*68,704	*3,642	*4,959	*4,406	*9,632	*2,578	*580	*57,947	*3,185	*4,078	*3,974	*9,059	*5,086
Amusement and recreation services, except motion pictures	261,676	4,510,048	476,333	69,102	122,134	376,029	175,097	144,439	3,419,457	183,316	48,071	49,375	281,054	1,011,361
Producers, orchestras, and entertainers	143,193	1,831,327	118,598	7,514	20,259	419,889	92,426	1,541,375	73,417	5,892	11,808	7,613	616,748	816,748
Billiard and pool establishments	*1,192	*42,202	*1,558	*1,228	*551	*5,570	*3,547	*369	*23,729	*529	*448	*399	*4,308	*4,394
Bowling units	2,394	202,335	14,706	11,974	10,837	10,702	1,469	1,697	167,320	14,674	*11,447	*6,799	*34,940	14,496
Professional sports clubs and promoters	5,238	212,432	5,576	4,711	2,520	27,276	15,618	2,975	181,248	*3,877	*3,221	*1,788	*19,737	28,319
Racing, including track operation	48,173	781,901	208,409	7,057	25,301	74,780	-409,834	10,248	397,542	23,294	3,538	2,473	51,888	65,695
Other amusement and recreation services	61,486	1,439,850	127,486	36,618	62,665	141,123	135,174	36,952	1,108,242	67,525	23,525	26,107	97,569	281,708

Footnotes at end of table.

Table 2. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Selected Deductions, and Net Income, by Industry, 1981 — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services	426,557	24,274,667	884,316	378,191	470,046	3,421,967	10,326,083	370,567	23,492,135	793,511	354,237	416,462	3,226,080	10,545,439
Offices of physicians	150,669	10,021,819	352,314	134,687	143,809	1,086,832	5,153,399	131,195	9,834,382	318,355	129,659	126,071	1,062,262	5,253,250
Offices of dentists	85,517	7,677,729	291,837	130,728	162,406	1,273,914	3,032,144	79,524	7,568,025	267,021	127,946	143,693	1,250,194	3,063,129
Offices of osteopathic physicians	2,187	153,904	3,165	2,071	*1,601	17,475	77,647	2,187	153,904	3,165	2,071	*1,601	17,475	77,647
Offices of chiropractors	13,580	936,695	49,956	10,732	53,728	92,344	277,310	12,919	906,106	49,098	10,659	51,141	82,150	286,201
Offices of optometrists	15,713	1,306,530	44,116	18,257	20,628	137,645	388,744	13,431	1,241,616	37,524	17,817	18,397	136,187	397,030
Registered and practical nurses	47,354	397,653	11,078	1,123	2,160	*2,428	269,045	45,217	388,657	9,747	1,116	1,890	*2,369	274,726
Nursing and personal care facilities	21,594	1,164,787	44,129	44,750	51,708	396,294	138,383	15,818	914,047	35,902	32,379	44,349	285,121	155,920
Hospitals	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Medical laboratories	1,482	238,365	12,929	*7,492	*7,523	*75,812	39,391	*1,381	*224,113	*10,130	*6,830	*5,457	*72,005	*41,025
Dental laboratories	6,772	285,309	8,328	5,466	*1,768	45,552	112,022	6,772	285,309	8,328	5,466	*1,768	45,552	112,022
Other medical and health services	81,689	2,091,876	66,465	22,886	24,715	293,671	837,998	62,123	1,975,976	54,241	20,294	22,094	272,765	884,488
Legal services	198,967	7,838,050	270,721	114,667	141,239	899,724	3,347,601	165,869	7,519,861	239,178	107,828	94,739	839,128	3,533,746
Education services	160,756	1,340,928	85,256	26,633	31,177	186,703	267,924	110,492	1,128,295	44,269	19,138	15,118	134,756	379,563
Engineering and architectural services	88,415	2,716,572	108,557	36,654	36,735	487,700	916,300	67,972	2,528,362	83,188	30,918	23,152	423,060	1,015,878
Accounting, auditing, and bookkeeping services	214,668	3,804,046	172,886	58,202	89,921	600,151	1,413,644	180,918	3,610,828	135,150	55,624	73,163	572,101	1,519,863
Certified public accountants	33,694	1,379,101	52,337	24,110	29,264	236,649	558,878	28,544	1,350,764	50,964	23,747	24,550	234,797	577,177
Other accounting, auditing, and bookkeeping services	180,974	2,424,945	120,550	34,092	60,657	363,501	854,766	152,374	2,260,063	84,185	31,877	48,613	337,304	942,686
Other services	510,153	9,349,526	424,557	123,070	198,157	648,339	1,756,302	338,618	7,742,446	249,575	89,358	117,409	525,263	2,329,693
Nature of business not allocable	101,074	3,032,635	121,288	36,210	52,115	213,638	449,895	72,870	2,545,227	76,746	22,235	30,768	153,730	611,690

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

(*) Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 2CV.—Nonfarm Sole Proprietorship Businesses: Coefficient of Variation¹ for Selected Items by Industry, 1981

[All figures are estimates based on samples]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
All nonfarm industries	0.13	0.88	1.27	1.85	2.04	1.74	1.21	0.44	1.00	1.58	1.94	2.28	1.91	0.81
Agricultural services, forestry, and fishing	3.98	7.04	8.21	11.12	13.24	12.73	13.86	5.34	8.04	11.25	12.58	19.10	13.69	7.44
Agricultural services	4.82	8.40	10.06	12.55	17.92	14.68	15.35	6.39	9.52	13.39	13.89	24.68	15.72	9.09
Veterinary services	15.79	17.64	20.98	20.66	41.65	23.52	17.99	16.20	18.03	21.52	21.11	42.30	24.23	17.52
Livestock breeding	16.70	46.54	20.60	50.53	51.21	56.95	71.09	44.42	59.98	86.32	64.94	53.62	79.57	62.31
Animal services, except livestock breeding and veterinary	9.78	16.54	22.01	26.40	23.47	27.51	33.27	16.90	20.65	30.82	35.16	34.92	31.97	24.14
Landscape and horticultural services	6.96	13.39	13.47	19.95	23.10	20.62	14.90	8.42	14.48	15.34	21.71	27.59	22.11	12.39
Other agricultural services	15.01	21.78	38.05	36.76	49.48	39.80	40.37	18.47	26.29	51.57	40.66	61.86	41.92	26.72
Forestry	13.96	25.70	30.19	35.87	22.99	38.61	43.03	16.76	28.04	37.84	30.16	23.87	33.21	24.38
Fishing, hunting, and trapping	8.37	12.62	15.11	17.24	24.68	25.66	43.78	12.06	14.26	17.38	22.69	24.65	29.69	15.03
Mining	4.16	3.43	4.16	4.63	5.90	10.08	52.51	6.34	4.31	6.08	6.25	10.04	15.20	4.25
Metal mining	21.21	33.78	32.87	48.49	43.04	51.14	20.21	73.03	36.65	86.41	0.00	0.00	0.00	70.16
Coal mining	31.90	19.66	27.56	36.71	15.61	27.97	86.69	44.29	23.34	36.68	24.54	31.78	37.94	25.25
Oil and gas extraction	4.37	3.54	3.91	4.70	6.04	11.47	181.23	6.55	4.45	5.50	6.45	10.37	17.84	4.34
Nonmetallic minerals, except fuels	19.27	22.08	30.30	31.99	40.66	27.58	56.64	31.67	27.04	44.18	38.99	57.06	33.61	30.32
Construction	1.78	3.07	3.85	5.59	5.46	5.21	3.26	2.01	3.34	4.58	6.34	6.38	5.27	2.69
General building contractors and operative builders	4.06	5.68	7.00	11.36	8.96	8.54	7.56	4.61	6.32	7.91	13.39	11.45	9.39	5.55
General building contractors	4.07	5.70	7.02	11.42	9.02	8.54	7.54	4.62	6.33	7.92	13.40	11.50	9.39	5.56
Operative builders	43.83	66.58	69.29	84.89	71.23	71.26	206.04	67.85	57.28	91.27	73.61	15.57	88.67	57.13
Heavy construction contractors	10.06	12.91	12.82	18.08	14.76	21.21	21.28	12.09	15.00	15.55	21.83	17.82	24.74	14.19
Highway and street construction	30.65	25.56	28.20	29.46	29.02	43.77	72.81	37.96	32.61	33.76	33.30	36.55	57.60	38.71
Heavy construction, except highway	10.65	14.44	13.83	20.20	16.24	23.79	22.18	12.74	16.44	16.51	23.46	18.99	27.15	15.06
Special trade contractors	2.11	3.84	4.83	6.71	7.72	6.85	3.72	2.36	4.10	5.70	7.38	8.18	6.63	3.23
Plumbing, heating, and air conditioning	6.84	10.57	12.06	17.61	16.48	15.18	12.54	7.94	11.45	14.22	20.02	18.86	16.24	10.10
Painting, paper hanging, and decorating	5.43	9.07	11.27	15.69	19.02	15.68	8.07	5.86	9.56	12.77	16.43	21.99	17.06	7.71
Electrical work	7.91	11.98	14.90	21.00	19.44	21.46	14.10	9.20	12.46	17.80	20.52	20.70	18.11	12.66
Masonry, stonework, tile setting and plastering	8.07	13.34	16.10	20.82	48.69	24.69	12.62	8.68	14.29	16.34	22.50	20.40	18.78	11.09
Carpentering and flooring	4.36	8.81	8.48	19.96	18.24	18.45	6.89	4.64	9.13	9.44	21.35	20.65	20.13	6.34
Roofing and sheet metal work	11.32	20.53	23.65	28.75	32.08	32.28	20.38	12.73	22.61	27.83	33.37	30.83	36.22	17.88
Concrete work	14.26	20.92	23.85	26.93	33.82	24.15	31.54	16.35	24.17	30.75	31.33	45.18	26.78	22.47
Water well drilling	25.69	28.83	39.06	38.43	59.26	46.10	37.85	27.83	30.34	41.70	39.85	61.66	46.90	34.53
Miscellaneous special trade contractors	4.42	7.49	8.80	12.74	11.59	10.98	7.93	5.10	8.10	10.89	14.58	14.39	12.37	6.48
Contractors not allocable	15.92	31.73	65.78	39.35	44.85	79.27	23.35	17.40	32.59	73.96	42.03	48.86	79.94	22.48
Manufacturing	3.81	6.33	8.08	8.71	8.98	9.13	9.01	4.91	7.04	9.24	9.99	12.71	9.86	6.38
Food and kindred products	25.27	27.37	29.58	35.21	53.24	29.79	45.37	30.32	29.65	34.28	37.50	62.61	32.83	36.37
Textile mill products	36.96	45.63	55.79	50.43	61.27	32.47	74.10	41.72	46.46	53.70	58.84	70.42	34.48	44.19
Apparel and other textile products	18.70	27.14	34.41	32.92	44.90	30.80	60.38	23.89	33.89	47.24	41.84	73.27	41.45	33.00
Lumber and wood products, except furniture	8.07	12.98	16.95	19.35	13.91	19.69	20.50	10.09	14.94	18.91	21.49	20.27	20.26	13.32
Furniture and fixtures	19.02	31.82	24.40	39.00	37.89	31.94	135.71	25.28	35.33	32.07	47.03	41.06	37.57	35.14
Printing, publishing, and allied industries	8.63	14.81	15.97	18.94	18.75	20.29	17.21	10.71	15.56	19.07	20.58	22.99	21.33	13.95
Chemicals and allied industries	51.72	35.20	73.54	14.25	57.13	19.72	51.86	59.57	37.04	79.32	14.27	57.13	19.87	46.78
Leather and leather products	60.54	66.39	91.76	92.71	88.94	72.43	75.28	71.78	66.76	95.06	92.84	88.94	72.54	73.36
Stone, clay, and glass products	13.14	36.38	25.96	37.45	50.53	55.08	999.99	23.56	37.50	39.79	64.46	53.52	65.77	29.37
Primary metal industries	48.47	32.79	51.19	85.14	1.68	71.15	839.76	68.32	50.60	65.75	82.81	—	80.05	53.18
Fabricated metal products	20.71	23.30	33.78	36.12	27.55	44.14	75.89	26.97	31.91	61.74	53.10	30.37	64.02	39.72
Machinery, except electrical	14.93	17.74	19.87	23.37	23.37	26.72	21.06	18.97	22.82	24.60	24.60	36.42	27.94	19.14
Electrical and electronic equipment	29.81	39.11	39.24	41.00	70.90	66.69	45.76	38.77	40.93	30.46	46.22	77.38	69.99	35.52
Transportation equipment	41.28	47.81	41.15	55.85	45.27	56.86	48.05	43.02	51.77	44.89	68.24	45.63	56.87	42.87
Other manufacturing industries	8.31	13.42	16.28	20.25	19.91	21.12	17.92	10.81	14.46	20.82	23.31	26.36	23.16	13.12
Manufacturing not allocable	34.51	39.40	46.54	71.37	50.47	63.52	223.75	40.86	48.13	55.57	89.63	64.21	87.23	46.27
Transportation, communication, electric, gas and sanitary services	2.95	4.18	4.93	6.30	6.17	7.76	7.22	3.81	4.84	6.24	7.48	6.95	9.13	4.72
Local and interurban passenger transit	10.90	16.55	21.37	28.30	26.20	32.52	24.87	12.79	18.92	25.78	30.27	31.49	35.40	16.66
Taxicabs	12.89	18.33	30.51	44.82	39.68	51.49	44.05	15.53	21.39	28.86	51.70	55.07	66.06	18.02
Other passenger transportation	20.50	29.85	29.61	35.41	34.08	41.90	29.87	22.64	30.68	34.14	35.57	37.87	41.90	28.60

Footnotes at end of table.

Table 2CV.—Nonfarm Sole Proprietorship Businesses: Coefficient of Variation¹ for Selected Items by Industry, 1981 — Continued

[All figures are estimates based on samples]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Transportation, communication, electric, gas, and sanitary services — Continued														
Trucking and warehousing.....	3.53	4.57	5.40	7.13	7.24	8.96	7.77	4.21	5.22	6.50	8.50	7.69	10.62	5.35
Trucking, local and long distance.....	3.55	4.61	5.43	7.21	7.32	9.06	7.71	4.23	5.27	6.52	8.53	7.73	10.69	5.37
Public warehousing and trucking terminals.....	33.61	26.39	33.00	33.19	40.89	34.69	134.19	49.09	32.65	44.77	48.67	27.16	65.25	50.86
Water transportation.....	19.21	22.65	19.55	52.17	24.21	47.93	51.80	33.89	30.43	40.43	63.18	49.35	59.44	31.30
Air transportation.....	19.68	29.30	18.27	41.90	22.31	42.30	32.44	33.60	38.76	42.82	60.91	51.19	58.16	33.40
Transportation services.....	10.12	15.62	26.34	24.59	24.07	27.66	27.99	12.63	18.35	38.38	30.00	32.20	32.30	16.79
Passenger transportation arrangement.....	14.32	20.65	20.68	28.76	32.49	28.93	36.73	18.87	25.14	27.75	39.64	39.33	36.33	25.35
Freight transportation arrangement.....	38.45	38.99	27.34	87.38	69.27	59.94	129.20	50.68	44.39	55.11	90.76	94.66	62.87	47.31
Other transportation services.....	15.40	29.62	37.02	37.86	34.47	46.17	45.24	17.92	32.61	49.86	41.47	50.23	53.07	23.72
Communication.....	27.19	42.33	37.02	47.54	26.68	39.12	42.18	33.05	45.10	45.61	54.27	39.83	45.38	34.88
Electric, gas, and water services.....	37.05	58.18	47.95	52.49	61.29	58.71	82.27	42.43	59.90	61.22	52.55	75.87	58.80	55.47
Sanitary services.....	12.37	22.79	30.49	26.43	27.69	29.02	27.64	16.46	25.20	36.55	30.96	32.43	32.06	22.96
Wholesale and retail trade														
Wholesale trade.....	1.07	1.60	2.37	2.76	3.42	2.73	3.74	1.54	1.86	2.81	3.30	3.87	3.09	2.14
Motor vehicles and automotive equipment.....	4.22	3.99	7.56	11.50	9.91	10.80	7.23	4.93	7.76	13.20	10.11	12.06	5.68	
Lumber and construction materials.....	21.50	17.30	31.97	31.07	39.89	38.67	44.86	27.92	18.48	36.55	33.63	45.48	45.23	35.90
Electrical goods.....	27.42	32.81	52.32	34.36	31.87	39.38	38.61	32.14	35.40	59.86	42.81	46.06	44.32	35.28
Hardware, plumbing, and heating equipment.....	25.50	22.00	40.16	29.40	50.39	31.89	37.73	28.50	23.04	39.98	32.45	61.79	34.07	30.07
Farm machinery and equipment.....	22.69	29.61	36.91	41.83	51.80	42.81	28.71	24.63	30.00	38.92	41.83	51.80	42.81	30.07
Other machinery, equipment, and supplies.....	20.46	16.85	29.69	23.40	24.61	26.95	52.64	25.19	20.05	35.82	28.26	30.73	35.08	26.98
Other durable goods.....	16.35	18.73	26.40	36.62	29.32	25.45	21.43	18.87	19.50	30.40	42.43	33.59	28.14	18.20
Drugs, chemicals, and allied products.....	10.75	10.12	18.36	20.48	22.01	27.17	19.69	12.44	11.05	20.97	22.48	25.92	24.56	15.22
Apparel, piece goods, and notions.....	21.27	19.05	31.48	38.06	67.23	40.96	37.45	26.81	19.98	33.65	39.27	71.82	42.36	34.20
Groceries and related products.....	21.02	31.07	28.31	36.24	49.46	38.57	50.68	25.91	33.04	31.36	37.34	38.00	38.57	27.98
Farm-product raw materials.....	14.03	11.01	18.87	18.24	37.89	18.02	24.81	16.16	12.32	17.07	22.98	20.94	21.74	16.92
Alcoholic beverages.....	18.68	7.07	12.58	18.11	9.89	17.51	40.86	21.99	8.72	15.59	21.23	13.00	20.99	17.41
Other nondurable goods.....	61.02	39.38	68.98	41.79	79.32	29.11	46.50	61.77	40.25	69.20	43.37	79.38	30.12	44.88
Wholesalers not allocable.....	7.39	8.23	15.95	22.28	22.72	24.81	12.67	8.60	9.22	12.70	24.75	19.92	27.66	10.35
Retail trade.....	19.61	22.40	32.81	45.26	56.31	42.22	23.04	20.90	23.23	33.64	45.70	58.02	45.22	22.82
Building materials, paint, hardware, garden supply and mobile home dealers.....	1.21	1.85	2.62	2.90	3.82	2.89	4.70	1.76	2.14	3.13	3.46	4.29	3.24	2.45
Lumber and other building materials dealers.....	7.75	9.35	10.42	14.75	14.19	14.60	16.69	9.71	10.72	12.77	17.84	19.10	17.72	11.11
Paint, glass, and wallpaper stores.....	19.27	18.81	26.65	33.76	32.09	24.95	35.30	22.51	21.98	31.27	38.95	41.80	30.19	24.40
Hardware stores.....	21.92	25.45	27.95	37.06	34.35	37.93	61.58	26.13	30.61	33.74	38.79	44.67	54.26	33.97
Retail nurseries and garden supply stores.....	15.16	16.52	17.97	24.34	22.46	23.69	25.31	17.20	18.57	20.97	29.30	30.01	27.47	19.70
Mobile home dealers.....	13.14	21.31	19.93	29.31	32.59	40.29	42.56	19.61	23.68	25.36	34.14	35.16	48.36	22.17
General merchandise stores.....	24.50	28.02	26.96	46.10	32.76	40.18	43.37	29.46	31.74	34.20	34.69	39.58	37.69	27.32
Variety stores.....	12.56	16.15	18.79	19.81	28.31	23.38	37.68	15.41	18.55	23.27	23.56	35.02	26.59	19.51
Other general merchandise stores.....	22.74	29.78	33.74	34.31	41.98	45.09	61.80	25.63	32.25	36.63	36.02	53.68	54.52	37.96
Food stores.....	15.08	19.20	22.58	24.26	34.89	26.91	46.37	19.29	22.59	29.72	31.09	40.77	30.40	20.60
Grocery stores.....	4.54	4.63	7.40	6.49	12.03	6.13	10.49	5.60	5.26	7.34	7.31	10.59	6.76	6.45
Meat and fish markets, including freezer provisioners.....	5.68	5.26	7.76	7.41	14.65	6.52	11.12	6.87	5.98	8.16	8.34	12.42	7.44	7.36
Fruit stores and vegetable markets.....	17.44	17.97	23.15	22.78	29.30	21.65	31.03	20.76	20.60	24.95	25.08	40.15	23.62	24.69
Candy, nut, and confectionery stores.....	22.54	21.61	27.49	23.29	31.57	32.27	38.80	29.50	25.56	36.23	28.86	43.20	40.34	34.09
Diary products stores.....	21.83	40.19	60.36	38.86	46.79	44.82	429.19	30.07	42.26	69.95	47.90	78.13	75.48	42.95
Retail bakeries.....	23.51	29.79	39.00	36.76	40.91	38.89	74.96	34.46	33.62	46.30	45.62	49.00	42.15	45.83
Miscellaneous food stores.....	15.34	19.56	20.89	30.18	47.95	28.28	75.20	18.23	21.82	25.34	33.20	34.33	31.15	23.74
Automotive dealers and service stations.....	16.05	23.23	25.10	24.32	35.57	26.78	36.80	21.03	25.93	30.84	28.46	45.04	30.49	27.72
Motor vehicle dealers — new car dealers (franchised).....	4.12	3.38	5.62	5.86	7.04	4.97	7.59	4.91	3.76	6.24	6.84	8.26	5.43	4.96
Motor vehicle dealers — used cars only.....	17.14	11.89	19.07	13.93	24.47	13.06	63.99	22.53	12.60	25.01	17.48	17.20	15.50	22.13
Auto and home supply stores.....	10.11	10.04	18.99	16.41	15.12	16.98	29.90	12.91	11.87	26.00	20.82	19.48	20.79	14.88
Gasoline service stations.....	11.04	14.95	16.41	24.76	21.14	20.26	22.41	14.28	16.50	19.13	28.29	25.31	21.10	15.14
Boat dealers.....	5.44	3.95	6.11	6.55	8.66	5.29	7.65	6.08	4.32	6.89	7.45	10.00	5.79	5.84
Recreational vehicles.....	39.48	32.87	55.32	45.73	52.61	46.82	384.22	60.40	37.60	50.17	54.10	44.00	56.37	42.54
Motorcycle dealers.....	35.75	39.23	61.28	43.00	47.10	34.55	75.53	41.89	43.84	63.39	58.18	56.95	39.31	46.30
Miscellaneous aircraft and automotive dealers.....	45.53	34.47	40.05	46.60	42.91	38.11	346.76	52.73	38.93	47.86	43.53	45.47	39.31	35.22
	23.44	28.35	36.74	43.04	53.30	50.40	170.00	30.04	34.87	39.69	56.64	63.29	57.64	44.50

Footnotes at end of table.

Table 2CV.—Nonfarm Sole Proprietorship Businesses: Coefficient of Variation¹ for Selected Items by Industry, 1981 — Continued

[All figures are estimates based on samples]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Wholesale and retail trade — Continued														
Retail trade — Continued														
Apparel and accessory stores	7.31	10.91	13.65	16.88	14.97	15.99	29.44	9.91	12.92	17.42	22.08	17.19	18.73	13.20
Men's and boys' clothing and furnishings stores	32.27	54.02	53.25	65.37	44.93	81.97	80.66	34.86	56.48	75.10	69.08	74.08	84.91	44.20
Women's ready-to-wear stores	17.95	24.47	31.91	44.26	25.70	29.56	57.60	24.17	28.74	46.22	55.48	33.41	37.10	31.81
Women's accessory and specialty stores	23.06	49.10	61.84	65.43	86.82	72.22	139.76	32.39	54.63	64.88	82.88	99.89	96.30	54.95
Children's and infant wear stores	33.21	50.13	53.92	81.72	38.79	69.48	102.53	42.40	55.89	64.90	87.56	44.94	74.23	66.65
Family clothing stores	14.25	22.44	26.06	27.83	30.68	36.02	156.70	20.12	26.21	28.26	33.29	32.91	30.77	25.55
Shoe stores	18.73	23.39	33.15	24.79	35.39	29.80	48.99	24.23	28.53	35.10	30.71	50.84	41.12	28.95
Furriers and fur shops	36.17	48.12	58.80	61.40	97.56	57.57	69.45	40.32	50.66	53.26	62.83	78.85	70.14	61.42
Apparel and accessory stores, not elsewhere classified	17.09	25.88	30.81	36.53	35.75	38.62	95.44	24.99	34.54	34.59	51.58	35.67	50.88	32.22
Furniture and home furnishings stores	6.22	9.08	10.53	11.33	14.14	13.02	17.77	7.86	10.31	13.38	13.07	18.97	13.32	10.09
Furniture stores	15.05	17.82	22.43	24.17	33.78	24.87	46.65	18.85	21.24	27.00	31.22	46.36	30.27	21.29
Floor covering stores	17.61	22.34	32.71	32.61	29.29	29.32	30.12	19.54	23.49	37.45	35.26	32.96	32.19	24.20
Drapery, curtain and upholstery stores	15.38	29.40	25.13	40.66	53.73	35.59	26.53	18.33	31.19	30.37	43.39	61.15	36.73	24.18
Home furnishings and equipment stores, except appliances	17.04	29.95	29.80	39.49	43.24	55.24	82.70	24.64	37.77	37.53	50.77	58.67	69.78	38.55
Household appliance stores	17.72	24.55	28.65	27.29	28.13	34.65	55.95	20.51	26.65	33.40	26.69	32.27	29.10	23.63
Radio and television stores	15.99	19.16	23.60	23.25	31.68	27.13	39.71	21.70	22.84	30.95	29.13	38.74	31.41	26.37
Music stores	17.46	26.34	30.99	26.20	34.68	29.21	83.62	25.17	29.49	41.25	33.84	51.25	32.48	32.22
Eating and drinking places	4.14	5.11	6.21	6.44	8.50	6.51	17.40	5.30	6.07	7.69	7.93	10.56	7.68	6.75
Eating places	4.84	5.91	7.14	7.55	10.35	7.41	22.08	6.14	6.92	8.86	9.07	12.56	8.70	7.65
Drinking places	8.12	10.34	12.66	12.36	14.14	13.43	26.79	10.64	12.75	15.45	15.96	19.12	16.04	14.41
Miscellaneous retail stores	1.71	3.89	4.71	6.31	8.00	6.57	9.06	2.64	4.62	6.20	7.49	8.39	7.46	4.40
Drug stores and proprietary stores	13.96	15.07	18.35	17.62	24.25	17.99	18.14	15.62	15.84	19.10	18.77	25.80	18.37	16.77
Liquor stores	12.99	13.18	14.80	17.61	20.41	14.98	23.48	14.75	14.51	16.42	18.83	24.54	17.23	17.96
Used merchandise stores	6.96	12.48	14.09	18.68	19.93	21.38	69.34	10.01	15.36	20.14	25.51	30.35	25.34	16.81
Sporting goods and bicycle shops	10.09	16.52	17.52	27.51	23.61	24.93	35.94	14.23	19.49	22.34	32.62	30.19	27.83	18.97
Book stores	14.90	22.25	25.93	37.89	37.47	29.41	28.45	18.89	24.70	29.16	45.65	40.18	33.28	24.50
Stationery stores	24.63	35.71	46.89	39.30	70.40	46.60	129.97	39.01	41.58	62.47	55.43	63.05	59.57	47.25
Jewelry stores	11.22	17.02	22.16	28.89	25.54	30.20	25.41	14.51	18.95	26.39	30.39	32.60	32.18	18.64
Hobby, toy, and game shops	12.97	27.47	33.51	30.52	40.74	41.26	66.25	19.10	32.70	45.10	36.91	45.80	53.72	31.09
Camera and photographic supply stores	39.45	42.23	47.39	56.48	54.60	59.04	51.66	49.66	42.66	55.49	56.56	55.06	59.04	44.65
Gift, novelty, and souvenir shops	10.27	20.03	22.29	27.08	33.66	27.62	99.99	15.02	26.10	30.43	26.27	44.62	33.82	26.79
Luggage and leather goods stores	46.55	58.19	61.66	98.90	0.00	99.89	88.72	52.49	58.78	61.66	98.90	0.00	99.89	56.12
Sewing, needlework, and piece goods stores	13.37	30.00	28.67	32.52	46.32	55.79	33.73	15.86	36.15	34.09	39.04	45.25	62.34	22.33
Mail order houses	17.19	30.41	35.97	44.89	45.52	44.96	44.90	23.88	31.94	39.46	46.82	48.99	49.21	30.12
Merchandising machine operators	14.07	23.92	23.05	25.76	29.65	32.76	36.49	18.54	28.36	28.22	31.59	35.83	36.23	26.92
Direct selling organizations	2.20	7.07	8.45	15.43	15.67	21.72	36.03	3.69	9.24	13.82	20.46	19.52	24.77	7.33
Fuel and ice dealers, except fuel oil dealers and bottled gas dealers	30.36	33.91	43.72	40.28	49.81	42.17	73.48	39.80	41.31	56.86	44.46	65.67	44.47	48.69
Fuel oil dealers	22.23	15.38	23.85	25.89	23.83	16.48	31.71	26.63	17.47	27.00	23.70	27.57	18.33	29.25
Liquified petroleum gas (bottled) dealers	41.72	41.73	84.07	85.63	73.43	85.09	215.51	50.09	65.69	87.32	87.95	87.51	87.35	52.49
Florists	11.79	16.40	20.00	19.58	31.64	19.63	27.45	14.45	18.86	20.43	23.90	34.69	23.54	19.32
Cigar stores and stands	35.48	43.29	45.99	60.60	60.13	61.72	62.67	41.15	48.37	56.04	63.73	81.71	62.62	57.21
News dealers and newsstands	15.81	33.82	35.60	46.97	59.39	43.98	37.18	17.95	39.13	44.28	48.71	74.65	51.60	31.62
Other miscellaneous retail stores	9.94	15.42	18.01	25.24	38.11	23.27	43.23	13.11	18.62	21.93	30.43	30.93	24.42	17.12
Retail trade not allocable	13.54	31.46	33.17	39.17	35.42	41.52	33.06	16.81	34.44	46.90	50.65	49.94	44.03	25.54
Wholesale and retail trade not allocable	3.90	7.19	8.89	13.66	12.81	12.23	11.90	5.24	8.42	12.00	17.16	17.96	14.48	7.54
Finance, insurance, and real estate	1.91	3.05	6.04	12.36	8.73	7.95	4.04	2.35	3.28	5.88	16.27	9.50	9.50	2.98
Finance	8.92	6.53	14.20	19.33	11.32	25.99	20.08	11.20	7.70	14.81	19.55	21.41	26.21	10.61
Banking and miscellaneous finance	21.80	19.94	27.10	52.58	28.04	73.47	106.37	33.27	23.31	40.35	38.60	39.52	54.32	24.91
Credit agencies other than banks	36.83	52.11	39.09	55.90	29.78	52.26	73.42	46.35	56.70	48.31	60.82	68.18	60.00	43.32
Security and commodity brokers and services	10.14	6.91	16.74	17.68	9.95	25.35	17.96	12.29	8.14	16.22	22.60	26.49	30.55	11.83
Security brokers and dealers, except underwriting syndicates	14.48	7.35	27.16	26.12	13.36	49.26	24.62	17.40	8.56	24.88	32.80	35.46	55.78	17.24
Commodity contracts brokers, exchanges, and services	14.20	12.37	15.84	23.96	14.50	26.77	26.23	17.36	15.03	19.33	30.43	38.24	33.36	15.97
Insurance agents, brokers, and service	3.81	5.23	7.70	11.35	10.45	10.75	5.70	4.33	5.49	8.78	12.37	12.92	11.55	5.19

Footnotes at end of table.

Table 2CV.—Nonfarm Sole Proprietorship Businesses: Coefficient of Variation¹ for Selected Items by Industry, 1981 — Continued

[All figures are estimates based on samples]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Finance, insurance, and real estate — Continued														
Real estate	2.35	4.49	7.92	15.85	11.34	13.05	5.93	2.97	4.81	7.98	22.88	12.93	18.61	3.85
Operators and lessors of buildings	14.72	19.11	20.40	38.66	19.08	21.29	203.19	20.56	25.49	33.17	52.65	33.64	27.12	20.09
Lessors, other than buildings	33.53	26.00	53.20	30.06	31.92	22.64	82.98	43.72	28.37	79.56	46.73	40.94	24.73	36.76
Real estate agents, brokers, and managers	2.42	4.86	9.07	18.02	15.53	16.14	5.89	3.06	5.10	6.92	24.80	13.58	24.03	4.02
Title abstract companies	34.04	34.13	42.74	42.38	47.83	60.56	36.21	38.28	34.64	45.58	44.45	49.90	64.77	35.56
Subdividers and developers, except cemeteries	26.29	16.42	15.61	14.48	9.66	20.39	39.71	37.25	22.04	35.97	32.23	10.45	46.44	25.47
Cemetery subdividers and developers	70.65	99.53	80.97	—	0.00	0.00	115.65	99.89	99.89	99.89	—	—	—	99.89
Combined real estate, insurance, loans, law offices	20.89	29.66	46.12	30.49	33.33	42.71	36.07	23.17	35.21	35.21	33.64	60.00	46.70	30.74
Services														
Hotels and other lodging places	0.75	1.60	2.22	2.82	3.32	3.10	1.68	0.95	1.72	2.74	3.11	4.13	3.37	1.37
Hotels	8.31	10.32	10.86	10.38	12.16	12.05	89.20	12.02	13.56	17.75	14.82	21.13	16.56	11.82
Motels, motor hotels, and tourist courts	31.16	26.23	33.63	27.52	40.77	26.61	136.75	38.57	37.80	55.62	44.58	75.24	37.86	28.55
Rooming and boarding houses	11.95	12.37	14.73	13.04	16.21	14.59	195.06	18.07	16.64	22.82	18.68	25.77	19.63	15.77
Sporting and recreational camps	24.05	30.77	51.56	31.28	42.61	36.90	169.78	33.97	38.42	68.00	42.31	63.17	46.68	34.99
Travelling parks and campsites	27.47	53.28	38.00	39.44	40.43	40.75	97.35	36.96	75.21	58.12	62.29	69.80	65.40	54.96
Organizational hotels and lodging houses, on a membership basis	17.67	32.53	21.05	30.44	22.35	41.27	121.95	25.37	31.50	36.77	37.94	43.41	44.93	32.74
Personal services	73.92	37.11	51.19	57.56	67.63	38.61	191.86	99.68	95.50	85.77	89.04	99.10	46.00	96.37
Coin-operated laundries and dry cleaning	2.29	4.69	6.07	7.98	9.58	8.91	4.96	2.59	5.02	7.50	8.55	11.59	9.44	4.06
Other laundry, cleaning, and garment services	14.50	17.38	19.26	22.60	32.68	26.10	112.46	20.56	22.05	26.50	29.82	41.47	33.87	23.80
Photographic studios, portrait	9.46	12.72	17.81	18.29	22.21	17.32	16.29	10.58	14.06	22.06	20.24	26.89	19.80	14.36
Beauty shops	7.15	16.83	14.75	31.74	32.52	30.11	40.19	11.00	19.65	22.32	37.92	37.52	34.10	17.25
Barber shops	4.29	8.22	10.43	13.30	14.89	14.38	7.21	4.68	8.21	11.06	12.92	16.32	14.01	6.45
Shoe repair and hat cleaning shops	7.57	14.13	22.28	28.18	28.88	35.43	9.92	7.73	14.36	23.59	29.04	30.14	35.65	9.73
Funeral service and crematories	18.89	27.69	31.80	44.46	60.42	50.38	31.03	21.22	29.00	36.17	47.68	63.62	51.70	28.88
Miscellaneous personal services	20.50	21.22	21.87	29.18	35.37	33.47	23.45	21.63	22.22	29.30	37.47	33.68	22.72	7.05
Business services	3.88	8.33	12.65	16.58	18.17	20.01	10.44	4.26	9.02	14.57	20.57	19.22	25.79	3.19
Advertising	1.94	4.04	5.48	7.63	6.63	9.31	4.16	2.30	4.45	7.92	9.00	9.57	10.72	3.19
Services to buildings	9.80	17.06	18.63	33.22	25.06	34.91	16.24	11.50	18.29	20.25	41.52	24.05	35.05	14.68
Computer and data processing services	5.44	9.97	11.25	17.16	27.35	16.94	10.45	5.94	10.73	13.35	19.18	29.65	18.19	9.34
Management and public relations	10.52	18.68	15.36	58.13	27.43	45.36	22.57	12.90	20.06	25.72	36.34	39.75	58.02	18.69
Equipment rental and leasing	3.20	5.08	7.46	15.73	11.35	21.44	5.86	3.70	5.44	9.13	20.11	17.41	25.39	4.72
Other business services	8.22	17.31	10.03	21.39	12.24	27.80	31.63	13.95	22.65	16.49	23.79	20.78	33.26	17.87
Automobile repair and services	3.44	7.33	12.59	11.53	13.50	14.06	7.20	4.05	8.02	16.50	13.53	17.37	15.48	5.79
Automobile rentals, without drivers	4.26	7.10	7.66	9.51	10.81	11.23	8.62	5.02	7.74	9.27	10.26	12.39	12.53	6.82
Automobile parking	21.57	23.45	24.53	43.56	29.73	37.69	654.74	34.09	31.35	38.79	55.82	38.59	46.85	35.45
Automobile top and body repair shops	40.19	84.25	77.79	75.09	58.68	98.94	100.55	51.51	90.85	72.58	76.57	0.00	98.94	87.81
General automotive repair shops	10.43	16.63	19.11	20.82	22.44	24.80	16.94	11.33	17.65	20.82	21.69	25.05	26.13	15.49
Other automotive repair shops	5.71	9.54	9.67	12.82	16.40	15.35	10.81	6.64	10.19	11.30	14.04	17.02	16.88	9.12
Automotive services, except repair	16.76	24.35	24.48	41.18	37.05	33.47	26.25	18.85	26.72	27.91	37.65	41.49	38.65	23.22
Miscellaneous repair services	11.12	18.77	20.03	22.83	25.38	25.36	34.69	14.52	22.03	27.70	28.42	39.26	30.07	19.25
Radio and TV repair shops	4.29	7.73	9.30	12.58	13.68	14.30	9.15	5.20	8.46	11.08	13.84	15.69	16.13	7.60
Electrical repair shops, except radio and TV	11.62	23.39	19.49	32.96	35.20	67.07	20.14	13.45	25.48	22.70	35.68	43.10	71.28	18.48
Reupholstery and furniture repair	13.13	22.21	24.63	25.58	47.60	46.54	26.57	15.25	24.22	30.88	27.48	49.32	24.03	24.03
Other miscellaneous repair shops	11.73	18.84	22.26	30.09	29.82	35.32	26.56	14.27	20.77	30.04	32.18	39.50	38.77	20.30
Motion pictures	5.50	9.67	12.27	16.48	18.07	16.76	12.09	6.75	10.79	14.67	18.31	20.15	18.95	9.83
Motion picture production, distribution, and services	17.70	27.33	16.95	61.95	55.06	60.33	306.76	26.27	33.18	36.59	76.25	69.18	70.41	24.02
Motion picture theaters	18.60	23.81	15.07	51.80	42.62	40.94	531.67	27.38	28.03	33.29	66.91	65.12	56.73	24.73
Amusement and recreation services, except motion pictures	57.42	80.39	86.57	81.34	90.54	90.48	195.99	92.00	94.39	98.52	97.62	99.89	96.03	93.03
Producers, orchestras, and entertainers	3.78	7.16	9.00	17.16	12.68	13.02	48.34	5.23	8.40	12.82	23.04	20.72	17.47	6.37
Billiard and pool establishments	5.21	7.99	12.01	18.59	16.61	18.77	12.15	6.60	8.17	15.69	22.40	17.71	22.49	7.26
Bowling units	47.92	65.94	63.60	66.21	77.34	80.28	93.46	70.99	91.14	99.76	82.82	99.76	99.76	74.51
Professional sports clubs and promoters	40.68	53.47	51.83	74.03	58.57	76.78	82.83	52.04	61.51	51.94	72.21	77.31	76.78	58.15
Racing, including track operation	28.26	46.99	38.64	36.41	12.82	20.69	94.72	38.70	61.10	61.54	50.03	62.03	48.47	51.55
Other amusement and recreation services	8.61	19.51	16.00	25.23	16.60	34.46	11.29	20.03	26.80	47.72	37.98	48.82	27.53	27.53
	7.82	13.46	16.83	19.94	20.84	18.27	33.26	10.12	16.52	26.01	25.77	32.13	25.05	13.86

Footnotes at end of table.

Table 2CV.—Nonfarm Sole Proprietorship Businesses: Coefficient of Variation¹ for Selected Items by Industry, 1981 — Continued

[All figures are estimates based on samples]

Industry	Businesses with and without net income							Businesses with net income						
	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income less deficit	Number of returns	Business receipts	Depreciation	Taxes paid deduction	Interest	Payroll	Net income
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
Services — Continued														
Medical and health services	2.67	3.10	4.60	5.24	7.61	5.88	2.86	2.85	3.16	4.89	5.23	8.15	5.96	2.79
Offices of physicians	3.97	4.10	6.72	6.40	11.65	5.93	3.97	4.19	4.15	7.06	6.58	11.86	6.03	3.88
Offices of dentists	5.95	5.98	8.28	7.43	12.52	7.41	5.73	6.14	6.05	8.50	7.55	13.05	7.50	5.67
Offices of osteopathic physicians	38.04	35.72	51.73	48.94	74.47	42.97	34.66	38.04	35.72	51.73	48.94	74.47	42.97	34.66
Offices of chiropractors	18.95	19.63	32.35	25.23	31.76	26.75	18.43	17.47	20.14	32.90	25.40	32.99	27.63	17.68
Offices of optometrists	14.55	14.71	18.37	17.50	23.58	18.96	16.53	15.86	15.32	20.15	17.88	25.89	19.15	16.16
Registered and practical nurses	9.53	13.14	26.12	38.50	46.43	97.00	14.00	9.77	13.32	28.08	38.72	52.08	99.40	13.66
Nursing and personal care facilities	13.64	18.31	21.80	26.77	28.77	26.14	22.95	15.94	21.09	26.46	30.76	33.77	30.62	20.17
Hospitals	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Medical laboratories	50.03	63.55	46.77	83.01	54.53	90.79	59.29	53.55	67.48	55.16	90.86	68.72	95.64	56.88
Dental laboratories	23.70	29.76	28.28	36.99	42.75	50.88	28.73	23.70	29.76	28.29	36.99	42.75	50.88	28.73
Other medical and health services	6.69	11.10	11.80	20.84	25.22	34.86	10.38	7.66	11.63	13.37	22.39	28.02	37.31	9.78
Legal services	4.03	4.85	7.71	10.75	16.07	7.90	5.06	4.43	4.96	8.45	11.31	12.78	8.28	4.70
Educational services	4.81	12.40	11.80	20.28	27.64	31.66	14.17	5.86	14.22	16.96	24.56	33.84	41.23	9.04
Engineering and architectural services	6.18	8.39	10.98	16.87	17.08	15.92	9.63	7.06	8.68	12.27	18.76	19.11	17.62	8.47
Accounting, auditing, and bookkeeping services	4.04	7.99	8.72	13.32	14.91	12.53	7.72	4.41	8.32	9.30	13.90	16.80	13.06	6.94
Certified public accountants	9.90	12.87	16.44	23.90	25.49	19.76	13.03	10.77	13.11	16.65	24.30	24.19	19.94	12.52
Other accounting, auditing, and bookkeeping services	4.45	10.20	10.28	15.24	18.37	16.21	9.54	4.85	10.77	10.93	16.17	22.10	17.28	8.20
Other services	2.68	6.05	6.85	11.12	10.60	12.18	7.15	3.35	6.52	9.33	12.89	14.85	13.47	5.09
Nature of business not allocable	6.29	11.46	12.07	18.27	18.50	18.85	13.95	7.31	13.14	15.91	23.09	21.96	21.29	9.60

¹ This is the standard deviation of the estimate expressed as a percentage of the estimate. These percentages, when added to and subtracted from the estimates in Table 2 to which they refer, give the range within which approximately two out of three such estimates from similar samples would be expected to fall.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All nonfarm industries	Agricultural services, forestry and fishing					Mining			Total	General contractors and operative builders	Construction			
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining			Special trade contractors			
												Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating	Electrical work
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with and without net income															
Number of returns	9,584,790	256,496	13,071	43,824	91,265	108,336	123,786	107,777	16,009	1,097,804	265,476	815,306	83,418	138,830	63,606
Business receipts, total	427,063,055	6,963,081	201,092	783,925	1,969,434	4,008,630	10,444,566	9,797,811	646,755	47,707,740	18,711,840	28,622,346	4,697,319	3,298,647	2,441,085
Income from sales and operations	421,700,025	6,888,313	198,696	776,507	1,961,263	3,951,849	10,025,213	9,393,989	631,225	47,363,272	18,579,141	28,411,529	4,648,981	3,289,629	2,420,957
Other business income	5,254,704	74,593	2,396	7,378	8,171	56,648	396,854	381,324	15,530	343,179	131,933	210,295	48,338	9,018	20,128
Windfall profit tax credit or refund	108,325	*173	—	*40	—	*133	22,499	22,498	—	1,288	*765	*523	—	—	—
Business deductions, total	373,991,426	6,175,181	234,831	887,947	1,608,207	3,444,195	10,622,665	9,847,413	775,252	40,942,476	16,995,920	23,693,131	4,100,304	2,451,238	2,021,760
Cost of sales and operations, total	209,723,950	2,111,085	114,057	343,518	517,285	1,136,224	1,767,274	1,575,502	191,772	22,898,317	10,375,786	12,471,650	2,450,390	1,118,630	1,154,177
Inventory, beginning-of-year	20,436,531	106,159	10,569	34,266	17,816	43,508	44,307	41,757	2,550	1,347,556	811,538	533,001	168,985	13,673	50,557
Purchases	167,751,431	1,297,731	109,446	275,410	260,392	652,482	534,537	441,670	92,868	9,021,123	3,480,445	5,513,151	1,635,264	431,573	627,125
Cost of labor	10,923,120	248,396	*337	18,791	107,602	121,666	36,609	21,901	14,707	4,004,256	1,433,813	2,569,523	282,587	202,860	183,587
Materials and supplies	12,081,423	318,585	*5,577	38,895	124,365	149,749	81,325	68,207	13,118	6,107,831	2,976,094	3,121,530	343,645	280,365	226,609
Other costs	21,452,947	260,599	*1,012	17,313	28,106	214,168	1,112,815	1,042,353	70,462	4,170,011	2,468,968	1,689,441	192,245	204,254	133,026
Less: Inventory, end-of-year	22,921,503	120,386	12,884	41,158	20,996	45,348	42,318	40,385	1,933	1,752,460	795,071	954,996	172,335	14,095	66,727
Advertising	2,955,386	38,506	3,723	10,675	15,472	8,636	7,843	6,905	938	173,747	50,220	120,771	30,558	14,111	7,678
Amortization	187,313	9,335	*1	*8	*2,104	7,222	2,103	1,660	444	2,242	1,266	976	*6	*846	—
Bad debts from sales or services	660,707	6,404	*281	*2,659	1,974	1,489	13,420	13,374	*46	72,213	25,731	46,482	11,427	4,459	2,175
Bank charges	244,806	4,096	*42	1,062	1,044	1,947	622	443	180	26,145	12,290	13,846	1,893	3,316	572
Car and truck expenses	12,358,478	335,619	6,423	30,433	159,779	138,984	97,629	83,742	13,887	2,096,624	587,467	1,481,717	227,062	193,002	108,629
Commissions	3,539,844	60,815	918	13,965	*1,356	44,576	53,659	53,131	528	192,523	60,467	113,112	12,492	26,003	*227
Depletion	1,206,882	5,174	*4	*83	—	5,087	1,058,015	1,042,254	15,760	8,073	3,099	4,566	*722	*411	—
Depreciation	15,854,513	594,867	20,857	76,462	151,343	346,205	676,950	596,310	80,641	1,899,503	708,557	1,167,922	139,163	91,781	99,846
Dues and publications	1,027,432	13,937	870	2,207	1,966	8,895	11,114	10,794	320	46,840	14,068	32,542	6,337	3,978	6,189
Employee benefit programs	304,756	7,505	*10	*218	*346	6,931	4,196	4,010	186	56,877	13,569	43,308	11,140	4,638	2,958
Freight	657,590	4,155	594	543	*298	2,720	5,088	4,145	943	42,301	14,918	26,514	5,356	1,085	523
Insurance	6,238,704	182,885	2,033	14,506	63,664	102,683	72,555	59,799	12,756	1,057,719	369,880	680,316	115,865	73,143	52,905
Interest on business indebtedness	9,052,338	235,489	5,069	26,344	40,191	163,885	553,745	515,674	38,071	937,422	497,555	436,634	48,375	30,421	31,029
Laundry and cleaning	548,055	5,887	*71	1,708	1,098	3,010	798	773	*26	24,315	6,008	18,254	3,576	3,566	323
Legal and professional services	2,281,176	40,964	1,350	3,718	15,384	20,511	120,823	116,585	4,238	182,467	74,407	107,343	18,812	13,687	12,002
Office supplies and postage	2,414,215	28,513	957	2,511	9,377	15,667	23,036	21,912	1,124	140,145	43,990	94,449	20,420	9,073	11,959
Pension and profit-sharing plans	152,588	*1,717	—	*7	*448	*1,262	2,726	2,416	*310	15,907	3,951	11,956	*3,710	*2,453	*81
Rent on business property	10,715,106	125,556	2,058	35,668	33,443	54,388	167,551	157,444	10,107	587,177	240,611	340,694	39,003	31,205	21,352
Repairs	5,414,152	293,744	2,028	19,962	80,113	191,641	84,785	52,966	31,799	675,485	279,301	385,054	42,821	32,995	15,422
Salaries and wages	28,749,337	629,302	6,673	35,763	173,329	413,537	320,543	276,923	43,620	3,749,748	1,327,704	2,374,320	419,169	344,565	208,293
Jobs credit	23,138	*14	—	—	—	*14	*20	*20	—	2,275	*909	*1,366	—	—	*1,014
WIN credit	13,488	*379	—	—	*355	*24	226	226	—	*1,503	*1,180	*324	*309	—	*14
Supplies	4,252,741	176,395	2,362	28,014	59,182	86,837	44,075	32,837	11,239	735,829	206,608	516,245	54,097	91,525	41,299
Taxes	6,661,054	100,860	1,377	8,905	35,834	54,744	362,696	345,825	16,871	699,571	268,143	430,212	91,445	50,118	41,394
Travel and entertainment	3,407,974	44,757	3,237	16,203	9,346	15,971	67,436	64,615	2,820	163,914	60,582	100,530	10,994	11,801	22,254
Utilities and telephone	8,275,517	117,713	4,271	27,404	30,805	55,233	50,560	44,676	5,884	489,748	148,023	338,780	69,213	37,348	31,261
Windfall profit tax withheld	660,016	*799	—	*2	—	*796	628,584	626,274	2,310	2,188	512	1,675	*1,323	*147	—
Other business deductions	36,483,425	999,496	55,565	185,398	203,381	555,152	4,425,086	4,136,651	288,436	3,969,215	1,603,296	2,334,953	265,244	256,930	150,243
Net income less deficit	53,071,628	787,900	-33,739	-104,022	361,227	564,435	-178,099	-49,602	-128,498	6,765,263	1,715,920	4,929,215	597,014	847,409	419,325
Net income	68,552,791	1,319,038	33,507	56,996	425,336	803,199	1,588,605	1,525,799	62,806	7,796,645	2,196,768	5,475,417	686,015	881,368	459,565
Deficit	15,481,162	531,137	67,246	161,017	64,109	238,765	1,766,704	1,575,400	191,303	1,031,381	480,848	546,201	89,000	33,959	40,239

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued				Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued			Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas, and sanitary services
	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors											
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with and without net income														
Number of returns	63,441	212,635	253,376	17,022	257,490	57,623	53,111	16,275	130,481	433,979	34,228	311,399	55,063	33,289
Business receipts, total	2,946,587	4,509,993	10,728,715	373,553	13,647,822	3,702,975	2,941,967	938,136	6,064,744	21,868,362	693,329	16,708,501	2,853,984	1,612,549
Income from sales and operations	2,944,226	4,476,078	10,631,657	372,602	13,553,356	3,674,093	2,930,517	930,736	6,018,010	21,684,466	692,216	16,552,472	2,832,744	1,607,035
Other business income	2,351	33,423	97,036	*951	94,440	28,882	11,449	7,380	46,728	183,004	1,113	155,172	21,205	5,514
Windfall profit tax credit or refund	*9	*492	*21	—	*25	—	—	*20	*5	892	—	*857	*35	—
Business deductions, total	2,459,883	3,407,329	9,252,615	253,425	12,291,398	3,475,578	2,567,572	719,465	5,528,783	19,814,848	582,792	15,046,452	2,806,809	1,378,795
Cost of sales and operations, total	1,341,995	1,966,951	4,439,507	50,880	6,648,484	1,619,830	1,284,955	316,075	3,427,625	4,487,972	113,624	2,435,812	1,465,318	473,217
Inventory, beginning-of-year	13,756	159,896	126,134	*3,017	556,740	73,961	39,357	25,963	417,459	215,949	*8,195	31,922	165,749	10,083
Purchases	408,974	802,648	1,607,568	*27,527	4,063,729	909,790	611,389	179,140	2,363,410	2,358,060	94,744	1,354,584	567,806	340,926
Cost of labor	566,112	409,691	924,685	*920	1,016,344	207,224	284,035	81,511	443,573	382,441	*5,015	261,817	64,219	51,390
Materials and supplies	567,968	505,716	1,197,226	10,208	718,789	144,477	191,750	49,497	333,066	188,250	*7,384	127,893	24,244	28,729
Other costs	171,677	234,715	753,526	*11,601	970,600	386,568	229,673	11,481	342,878	1,437,026	*7,492	699,141	672,695	57,699
Less: Inventory, end-of-year	386,492	145,715	169,631	*2,393	677,718	102,191	71,249	31,517	472,761	93,754	*9,205	39,545	29,395	15,609
Advertising	8,016	10,807	49,601	2,757	98,386	8,867	42,267	2,051	45,200	65,970	1,065	26,521	28,530	9,853
Amortization	—	—	*124	—	4,863	*950	1,801	*2	2,110	9,019	*25	6,034	372	*2,588
Bad debts from sales or services	*3,130	5,561	19,730	—	21,983	3,173	8,954	*2,045	7,811	11,076	*168	5,417	4,671	820
Bank charges	628	1,543	5,894	*9	5,994	766	2,495	391	2,342	8,801	*163	7,346	1,025	267
Car and truck expenses	129,392	297,642	525,990	27,440	353,874	105,053	63,967	18,534	166,320	1,606,128	57,698	1,391,628	64,556	92,247
Commissions	*22,494	10,508	41,388	*18,945	134,567	9,421	29,607	*1,863	93,676	217,198	*17,463	157,884	26,916	14,934
Depreciation	*18	*1,488	1,927	*408	2,091	*909	*797	—	*385	1,700	*500	1,073	120	*7
Depletion	85,580	128,506	623,045	23,024	691,630	265,909	127,355	57,396	240,969	1,955,989	47,538	1,604,519	169,381	134,551
Dues and publications	3,152	4,665	8,220	*230	18,900	1,958	8,819	442	7,681	19,565	4,315	7,228	5,905	2,118
Employee benefit programs	6,972	2,720	14,880	—	13,870	2,473	5,203	*1,608	4,594	20,053	—	17,636	1,005	*1,412
Freight	1,019	1,146	17,385	*869	50,982	14,584	12,892	3,229	20,277	75,737	*45	13,057	62,109	526
Insurance	62,770	70,864	304,789	7,523	242,524	97,210	35,278	17,743	92,294	775,064	30,743	636,235	64,281	43,805
Interest on business indebtedness	36,674	55,365	234,771	*3,233	261,842	86,949	41,451	18,995	114,448	757,929	21,632	599,256	92,728	44,313
Laundry and cleaning	1,114	1,897	7,779	*53	6,766	649	815	3,366	10,586	10,586	885	6,888	2,484	329
Legal and professional services	11,037	9,967	41,838	717	60,841	10,278	16,691	3,870	30,003	69,647	4,162	45,461	9,882	10,141
Office supplies and postage	6,834	10,916	35,247	1,706	99,669	5,056	58,495	4,219	31,899	62,406	3,201	30,273	20,247	6,884
Pension and profit-sharing plans	*2,153	*209	*3,350	—	11,515	*383	*6,732	*672	3,528	3,412	*472	2,556	*323	*62
Rent on business property	30,215	42,974	175,946	*5,872	353,323	58,064	123,779	20,966	150,515	476,993	34,138	347,580	74,211	21,064
Repairs	17,166	27,273	249,377	11,129	248,491	145,953	37,122	6,375	57,042	1,501,873	44,594	1,357,210	63,957	36,112
Salaries and wages	281,265	281,125	839,903	*47,724	1,141,129	405,444	267,119	95,625	372,942	1,402,287	40,597	1,048,654	141,898	171,138
Jobs credit	—	—	*352	—	*1,837	*256	*1,075	*12	*494	*5	—	*5	—	—
WIN credit	—	—	—	—	*623	—	*58	—	*565	*12	—	*4	*8	—
Supplies	31,142	75,014	223,168	*12,976	144,091	29,691	34,082	21,660	58,657	111,969	1,139	85,697	14,303	10,831
Taxes	42,192	40,695	164,367	1,216	239,132	60,147	57,694	14,960	106,331	323,143	6,839	257,424	34,140	24,740
Travel and entertainment	5,146	11,271	39,064	2,802	88,131	9,155	23,655	6,413	48,908	174,177	1,985	131,926	30,664	9,603
Utilities and telephone	21,243	47,164	132,551	2,944	258,325	37,527	74,775	17,597	128,427	226,225	10,050	146,658	48,558	20,960
Windfall profit tax withheld	—	—	205	—	*50	*1	*21	—	*28	50	—	*23	*27	—
Other business deductions	308,535	301,058	1,052,943	30,967	1,094,394	495,435	200,764	85,733	312,463	5,439,896	139,750	4,676,465	379,207	244,474
Net income less deficit	486,704	1,102,664	1,476,100	120,128	1,356,424	227,397	374,394	218,671	535,961	2,053,514	110,537	1,662,049	47,175	233,754
Net income	538,188	1,170,052	1,740,229	124,460	1,808,186	319,195	454,171	238,174	796,646	2,905,274	150,393	2,240,473	235,794	278,614
Deficit	51,485	67,388	264,130	*4,332	451,763	91,797	79,777	19,503	260,686	851,760	39,856	578,424	188,618	44,860

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade													
	Total	Wholesale trade								Retail trade				
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm products raw materials	Other wholesale trade	Total	Building materials, paint, hardware, garden supply, and mobile home dealers			
											Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Businesses with and without net income														
Number of returns.....	2,453,895	338,150	13,958	10,318	11,156	29,681	35,161	11,593	226,283	2,009,380	61,441	10,101	8,444	15,978
Business receipts, total.....	198,280,696	35,099,235	2,021,481	1,180,767	1,880,995	2,860,617	4,600,634	4,722,481	17,832,259	157,798,109	5,991,486	1,501,587	604,169	1,981,669
Income from sales and operations.....	196,783,240	34,780,901	1,989,780	1,176,373	1,866,690	2,787,545	4,584,513	4,683,830	17,692,170	156,682,263	5,936,469	1,492,592	601,718	1,976,401
Other business income.....	1,471,609	305,983	31,460	4,394	14,305	61,206	16,121	38,608	139,889	1,105,899	54,991	8,969	*2,450	5,268
Windfall profit tax credit or refund.....	25,847	12,351	*241	—	—	*11,865	—	*44	*201	9,948	*27	*26	—	*1
Business deductions, total.....	189,887,463	32,767,720	1,963,887	1,067,165	1,837,573	2,616,092	4,336,694	4,664,884	16,281,426	152,171,978	5,639,247	1,422,862	572,637	1,833,736
Cost of sales and operations, total.....	144,922,833	26,029,071	1,545,621	878,299	1,434,775	1,891,957	3,555,916	4,291,394	12,431,109	115,441,845	3,909,151	1,006,492	341,911	1,328,304
Inventory, beginning-of-year.....	15,841,546	2,515,158	194,958	69,641	512,706	256,968	147,967	108,251	1,224,668	12,819,874	1,003,990	188,224	68,643	502,698
Purchases.....	134,721,965	23,678,746	1,480,678	774,679	1,253,146	1,760,655	3,278,990	3,825,677	11,304,921	108,060,691	3,529,021	917,477	290,391	1,347,418
Cost of labor.....	2,508,006	343,184	42,935	*11,051	11,913	12,617	34,573	10,605	219,491	2,064,616	129,366	43,970	*30,178	*11,517
Materials and supplies.....	1,851,043	480,711	11,139	*7,328	60,541	53,562	25,237	21,298	281,605	1,309,842	132,772	42,632	*19,673	*5,181
Other costs.....	7,258,045	1,712,973	14,207	123,431	67,629	145,518	211,970	429,201	721,017	5,143,336	183,155	21,227	7,392	34,565
Less: Inventory, end-of-year.....	17,257,373	2,681,702	198,296	107,830	471,161	337,364	142,821	103,638	1,320,592	13,956,514	1,069,153	207,038	74,366	573,075
Advertising.....	1,421,269	145,752	8,850	2,316	9,551	14,837	10,109	6,105	93,983	1,222,979	74,025	17,003	11,847	26,781
Amortization.....	60,037	4,047	*1,054	*	*178	*35	*117	*518	2,144	54,939	1,392	*76	—	*826
Bad debts from sales or services.....	305,830	76,621	5,990	*2,387	6,488	3,130	6,448	1,323	50,855	208,769	20,109	10,098	1,087	7,411
Bank charges.....	99,066	13,658	442	252	698	1,087	1,603	1,969	7,608	81,827	3,558	297	278	1,286
Car and truck expenses.....	2,892,826	677,059	25,034	22,294	33,722	65,693	94,291	30,294	405,731	2,065,859	119,377	29,402	15,448	30,964
Commissions.....	937,559	319,510	36,773	*1,253	5,206	55,251	50,801	5,323	164,903	515,724	13,262	6,716	*1,628	*100
Depreciation.....	41,004	16,320	*	*126	*50	4,617	*4	*363	11,180	24,300	*200	—	—	*200
Dues and publications.....	3,479,216	546,419	25,997	22,821	38,530	69,247	64,106	31,274	294,445	2,804,121	152,262	30,519	15,863	36,288
Employee benefit programs.....	123,963	25,555	986	656	804	2,950	3,473	877	15,809	93,930	5,815	1,361	2,365	934
Freight.....	79,087	10,616	*141	*407	1,338	743	1,946	1,099	4,942	67,516	1,377	1,093	*20	*259
Insurance.....	366,024	98,771	2,696	*1,121	5,824	11,710	7,939	15,792	53,688	251,471	26,914	14,410	*265	6,552
Interest on business indebtedness.....	1,711,030	248,932	13,770	7,942	20,400	24,090	36,735	10,538	135,456	1,413,268	93,778	22,373	13,876	23,783
Laundry and cleaning.....	2,367,260	384,111	31,747	10,549	47,156	35,226	44,706	33,473	181,253	1,895,319	137,392	31,056	9,077	40,142
Legal and professional services.....	195,568	8,878	*282	*114	1,214	884	1,627	325	4,432	185,465	2,379	*85	*430	1,726
Office supplies and postage.....	566,053	89,305	5,097	4,056	4,156	7,766	11,794	3,530	52,905	459,448	18,868	3,957	3,763	4,676
Legal supplies and postage.....	511,218	114,439	5,160	2,556	4,333	13,429	9,943	2,844	76,175	373,019	17,983	4,906	3,069	6,134
Pension and profit-sharing plans.....	21,170	4,008	*60	*12	*51	*234	410	26	3,215	15,457	*5,467	*923	*4,444	*100
Rent on business property.....	4,030,393	400,366	20,676	8,871	17,101	35,464	40,072	6,417	271,765	3,520,628	97,746	15,551	20,844	25,042
Repairs.....	1,196,429	166,120	12,504	5,097	9,484	11,686	22,382	13,499	91,467	1,000,307	54,941	13,546	2,084	14,258
Salaries and wages.....	10,458,667	1,221,975	99,678	38,521	102,183	132,831	123,443	60,856	664,464	9,029,211	456,915	107,762	71,331	156,287
Jobs credit.....	9,562	281	—	—	*129	—	*114	*5	*33	9,218	*6	*6	—	—
WIN credit.....	4,809	*1,902	—	—	—	—	*10	*33	*1,858	2,907	*35	*35	—	—
Supplies.....	1,169,316	107,751	6,880	1,116	9,585	10,056	9,301	7,821	62,992	1,005,320	31,532	6,973	3,746	6,827
Taxes.....	2,857,752	296,086	15,061	8,510	18,973	38,493	22,571	10,074	182,404	2,498,281	108,713	29,503	12,705	34,783
Travel and entertainment.....	838,984	263,363	13,901	9,474	5,662	28,342	25,340	4,569	176,075	528,381	19,673	5,117	3,933	6,538
Utilities and telephone.....	3,404,678	352,859	30,179	7,319	15,640	32,673	56,343	14,100	196,604	2,962,739	96,113	17,697	13,008	30,342
Windfall profit tax withheld.....	10,844	7,871	*	—	—	4,051	—	*37	3,783	2,973	*148	—	—	*148
Other business deductions.....	5,829,356	1,140,440	55,305	31,095	44,599	119,610	135,398	110,483	643,950	4,461,008	170,199	45,985	19,615	43,045
Net income less deficit.....	8,393,233	2,331,515	57,595	113,602	43,423	244,525	263,940	57,598	1,550,834	5,626,132	352,239	78,725	31,531	147,933
Net income.....	12,914,489	2,944,146	110,870	126,703	76,044	308,010	339,135	102,261	1,881,122	9,336,839	494,539	106,734	54,648	181,591
Deficit.....	4,521,256	612,631	53,275	13,101	32,622	63,485	75,195	44,663	330,289	1,710,708	142,300	28,009	23,117	33,657

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
			Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with and without net income														
Number of returns	26,918	21,365	173,989	107,349	66,640	181,273	12,017	32,802	93,398	43,056	69,101	98,025	166,127	61,388
Business receipts, total	1,904,062	2,629,315	30,003,642	23,299,398	6,704,244	51,804,681	2,100,421	5,591,925	39,143,511	4,968,824	4,813,187	7,214,299	15,224,258	4,839,443
Income from sales and operations	1,865,758	2,621,794	29,877,573	23,180,335	6,697,239	51,617,051	2,073,984	5,572,513	39,041,094	4,929,460	4,754,301	7,160,891	15,138,603	4,773,439
Other business income	38,304	7,521	125,604	118,598	7,005	187,073	26,248	19,387	102,076	39,364	53,874	53,129	85,655	65,076
Windfall profit tax credit or refund	—	—	*465	*465	—	557	*189	*26	*342	—	*5,012	*279	—	*827
Business deductions, total	1,810,012	2,559,835	29,184,445	22,743,822	6,440,623	50,623,417	2,070,931	5,477,723	38,312,364	4,762,399	4,597,386	6,809,357	14,739,982	4,628,880
Cost of sales and operations, total	1,232,445	2,005,188	23,908,685	19,056,154	4,852,531	43,955,123	1,753,131	4,668,566	34,086,885	3,446,541	3,108,922	4,737,221	8,118,066	2,656,368
Inventory, beginning-of-year	244,426	344,673	1,694,756	1,478,741	218,015	2,556,028	262,729	483,354	947,913	862,032	1,169,047	974,616	243,140	134,931
Purchases	973,735	1,688,877	23,153,651	18,713,949	4,439,702	41,545,372	1,572,509	4,293,807	32,503,005	3,176,051	3,065,568	4,266,919	6,960,593	2,388,638
Cost of labor	43,701	25,333	174,954	95,991	78,963	448,593	19,283	82,602	255,188	91,521	53,748	224,939	527,999	91,365
Materials and supplies	65,286	4,331	67,079	25,829	41,149	280,439	14,759	84,272	152,965	28,443	28,260	83,059	216,377	69,656
Other costs	119,970	285,143	684,462	341,875	342,588	1,916,402	146,173	328,515	1,293,749	147,965	65,334	184,700	466,862	126,728
Less: Inventory, end-of-year	214,673	343,168	1,866,217	1,600,331	265,886	2,791,712	262,322	603,984	1,065,934	859,471	1,273,035	977,013	296,904	154,949
Advertising	18,393	15,633	147,388	108,058	39,330	144,975	11,408	18,648	61,561	53,358	80,191	161,178	157,769	54,718
Amortization	*489	*2,824	17,487	10,947	6,541	3,813	*19	*22	3,643	*129	2,978	*109	11,882	*1,400
Bad debts from sales or services	1,513	5,926	23,297	19,392	3,905	66,083	2,602	5,586	37,855	20,040	7,901	22,693	7,563	7,220
Bank charges	1,698	441	9,691	6,558	3,133	10,433	495	1,165	7,549	1,225	6,806	4,500	11,757	2,847
Car and truck expenses	43,563	19,199	172,987	85,225	87,762	292,404	14,092	43,375	150,009	84,927	70,851	176,558	158,150	42,367
Commissions	4,817	2,342	39,014	25,507	13,506	63,200	10,159	31,126	13,289	8,626	13,364	19,075	13,954	*5,948
Depreciation	—	*157	1,637	*670	*967	5,775	*786	*19	4,799	*171	*1,449	*943	7,493	*190
Dues and publications	69,593	39,953	441,949	283,628	158,321	443,735	25,286	53,339	259,661	105,446	94,415	176,594	530,592	156,273
Employee benefit programs	1,155	1,137	7,120	5,379	1,741	10,452	957	2,019	4,033	3,443	5,301	7,364	6,409	3,320
Freight	*4	*659	13,540	10,486	3,054	17,246	4,355	3,044	7,007	2,839	2,865	12,321	9,005	1,056
Insurance	5,687	4,117	44,347	19,243	25,104	30,670	2,792	3,034	10,511	14,333	19,969	26,721	2,810	352
Interest on business indebtedness	33,746	22,332	180,650	129,671	50,979	319,816	15,871	38,440	202,007	63,499	46,069	83,058	232,079	71,615
Laundry and cleaning	57,117	31,911	299,699	222,315	77,384	368,456	40,184	78,258	154,261	95,754	80,247	123,459	316,751	109,090
Legal and professional services	*137	820	23,120	16,442	6,678	49,199	438	2,374	41,923	4,464	1,400	2,431	62,408	25,868
Office supplies and postage	6,472	5,411	63,058	42,762	20,296	93,773	3,193	9,278	60,226	21,075	22,038	24,691	80,237	29,939
Pension and profit-sharing plans	3,874	7,384	22,928	14,110	8,818	50,839	3,167	7,525	23,726	16,420	16,834	34,454	25,842	6,715
Rent on business property	—	*306	1,838	1,552	286	1,453	*162	*4	896	*391	*1,037	*371	*417	*281
Repairs	36,310	86,797	407,748	239,976	167,772	688,622	8,623	43,626	536,656	99,718	276,304	160,658	661,828	164,877
Salaries and wages	25,054	15,344	163,243	116,563	46,680	178,360	14,346	61,651	79,563	22,801	17,250	33,867	216,640	71,151
Jobs credit	121,533	144,606	1,474,142	1,073,673	400,469	1,868,049	59,225	123,896	1,351,583	333,345	314,030	412,457	2,104,063	513,738
WIN credit	—	*414	1,040	1,040	*1	1,797	*1	*1	1,207	*588	*199	*549	2,567	*745
Supplies	—	—	911	*844	*67	*1,151	*3	*290	*857	*166	—	—	*643	—
Taxes	13,986	10,083	180,048	108,707	71,340	175,784	8,733	28,393	99,817	38,841	31,079	44,817	213,059	63,178
Travel and entertainment	31,722	39,456	351,943	278,872	73,072	534,585	13,676	31,989	400,644	88,276	96,054	120,339	472,117	200,821
Utilities and telephone	4,084	3,383	12,708	5,889	6,819	46,347	5,723	13,072	7,763	19,789	50,269	31,879	20,864	23,750
Windfall profit tax withheld	35,066	30,362	614,908	468,872	146,037	398,241	14,347	44,809	258,365	80,720	95,319	146,747	673,264	201,028
Other business deductions	—	*1,212	*221	*221	—	*1,003	*660	—	*324	*18	—	—	*84	*167
Net income less deficit	61,554	63,267	562,999	394,833	168,166	807,929	56,501	164,470	449,303	137,655	134,807	245,402	627,990	215,347
Net income	94,050	69,481	819,197	555,576	263,621	1,181,265	29,490	114,202	831,148	206,425	215,801	404,942	484,275	210,563
Deficit	151,566	116,874	1,146,259	747,112	399,147	1,613,040	66,473	203,537	1,013,511	329,519	415,411	632,745	1,111,658	348,378
	57,517	47,393	327,062	191,536	135,527	431,775	36,982	89,335	182,363	123,094	127,803	627,383	137,814	

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								Finance, insurance, and real estate							
	Retail trade—Continued								Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores	Total			Security, commodity brokers, and services	Other finance	Total		Operators and lessors of buildings	
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
Businesses with and without net income																
Number of returns	17,260	19,610	80,214	37,394	35,317	729,184	257,692	106,365	907,465	40,651	31,546	9,105	241,697	625,117	16,532	
Business receipts, total	3,033,936	4,162,228	2,801,175	2,366,092	1,164,942	7,502,214	14,247,211	5,383,352	22,154,345	3,138,094	2,747,528	390,566	7,151,941	11,864,310	791,696	
Income from sales and operations	3,019,732	4,146,286	2,778,135	2,357,596	1,157,657	7,171,404	14,171,332	5,320,076	21,095,051	3,049,318	2,682,383	366,935	6,973,290	11,072,443	772,474	
Other business income	14,204	15,942	23,040	8,496	7,285	328,247	75,762	59,727	1,040,653	88,487	64,877	23,611	178,604	773,561	19,222	
Windfall profit tax credit or refund	—	—	—	—	—	2,563	*118	*3,549	18,641	*289	*269	*20	*47	18,305	—	
Business deductions, total	2,761,474	4,006,875	2,736,373	2,252,886	1,164,219	7,264,495	13,203,107	4,947,765	16,174,637	2,730,975	2,325,326	405,649	4,337,460	9,106,201	804,109	
Cost of sales and operations, total	2,089,887	3,297,201	1,772,036	1,595,260	734,602	4,386,869	9,167,265	3,451,918	3,881,959	1,708,707	1,612,704	96,004	627,919	1,545,333	71,535	
Inventory, beginning-of-year	457,284	433,889	695,716	522,690	240,611	602,253	1,746,249	506,614	526,178	31,386	25,980	*5,406	55,499	439,292	16,468	
Purchases	2,032,273	3,166,171	1,567,890	1,554,530	646,476	3,861,303	8,633,409	2,982,528	1,803,724	863,233	822,889	40,344	332,036	608,455	50,291	
Cost of labor	25,681	37,495	28,261	18,816	9,726	87,101	180,239	100,207	153,521	10,267	10,267	—	44,879	98,375	*5,617	
Materials and supplies	*839	18,552	137,231	4,055	35,164	79,247	152,784	80,490	188,189	13,765	13,765	—	6,294	168,130	*726	
Other costs	84,796	110,417	106,684	45,110	80,451	470,295	352,796	401,736	1,812,727	846,300	787,853	58,446	281,407	685,021	16,246	
Less: Inventory, end-of-year	510,987	469,322	763,746	550,942	277,827	713,330	1,898,211	619,657	602,380	56,243	48,050	*8,193	92,197	453,940	17,814	
Advertising	27,053	14,279	62,950	32,065	14,156	67,009	169,590	52,539	351,099	13,545	7,640	5,905	101,280	236,273	4,443	
Amortization	*599	*1,015	*301	*404	*223	4,532	5,879	1,051	14,012	725	*42	*683	4,834	8,453	2,656	
Bad debts from sales or services	6,302	2,808	2,603	3,226	3,678	13,224	16,135	20,440	65,472	20,211	5,069	15,142	21,415	23,845	1,783	
Bank charges	2,176	1,797	1,654	2,301	2,067	8,324	13,474	3,581	20,783	1,121	908	213	11,120	8,542	515	
Car and truck expenses	15,445	18,595	106,579	28,328	31,933	539,587	273,499	149,908	1,451,367	58,738	44,004	14,734	469,234	923,395	19,792	
Commissions	*3,432	*374	11,485	13,332	*2,428	212,664	101,851	102,325	1,110,393	75,156	49,771	25,385	321,512	713,725	7,670	
Depletion	*4,405	*88	*161	—	*377	370	1,053	*384	13,313	3,708	3,185	523	2,538	7,067	398	
Depreciation	39,264	49,570	71,623	49,729	34,386	202,260	321,516	128,678	1,101,436	67,985	54,812	13,173	233,122	800,328	134,380	
Dues and publications	3,861	2,001	4,518	2,494	2,454	16,454	15,230	4,478	212,552	7,390	6,133	1,257	44,665	160,497	3,116	
Employee benefit programs	*1,997	705	*783	*520	*676	710	4,056	1,755	24,428	2,050	221	1,829	13,227	9,151	455	
Freight	2,823	1,116	9,587	7,737	3,965	19,028	51,312	18,582	25,982	1,307	1,239	*68	2,722	21,953	*911	
Insurance	38,453	33,010	38,671	32,507	10,343	57,318	153,364	49,630	248,411	9,454	6,906	2,548	84,618	154,339	18,159	
Interest on business indebtedness	29,377	43,331	36,264	26,252	15,284	99,300	178,507	87,831	1,380,192	182,125	114,369	67,756	160,454	1,037,613	217,228	
Laundry and cleaning	1,643	2,240	3,909	504	400	4,996	4,144	1,226	11,815	1,240	220	*1,020	2,968	7,606	1,138	
Legal and professional services	11,674	13,658	12,914	8,334	7,097	19,414	48,342	17,301	237,527	30,920	20,118	10,801	51,661	154,947	6,708	
Office supplies and postage	12,385	3,294	10,999	8,156	11,584	67,376	76,244	23,760	337,143	16,990	12,181	4,809	178,158	141,996	3,759	
Pension and profit-sharing plans	*482	*2,487	*20	*88	*122	*424	663	*1,705	9,401	1,541	1,497	*45	6,182	1,678	*182	
Rent on business property	52,773	65,209	133,619	71,259	79,388	107,666	466,133	109,399	580,078	62,520	47,578	14,941	235,302	282,257	9,844	
Repairs	10,869	28,161	35,840	14,856	12,752	37,668	109,366	30,002	203,965	6,929	5,678	1,251	30,266	166,770	38,529	
Salaries and wages	246,453	179,955	104,054	142,247	65,204	183,818	819,481	207,461	1,015,089	59,013	33,120	25,893	606,546	349,530	46,535	
Jobs credit	*479	—	*37	—	—	—	—	*1,386	*63	*1,085	*6	—	*1,079	—	—	
WIN credit	—	—	—	—	—	—	—	—	*427	*7	*7	—	*280	*140	—	
Supplies	13,161	16,636	22,857	19,056	13,540	92,881	77,609	56,245	86,628	2,076	1,772	304	27,041	57,511	4,171	
Taxes	43,004	87,324	32,682	49,892	27,323	70,957	263,071	63,385	316,570	9,767	6,016	3,751	64,380	242,424	60,049	
Travel and entertainment	3,352	7,507	46,107	15,884	8,012	169,139	69,507	47,239	587,123	71,854	55,097	16,757	185,512	319,757	7,906	
Utilities and telephone	49,170	78,223	61,170	46,335	29,662	158,814	283,382	89,081	571,367	25,742	16,776	8,966	195,460	350,165	56,391	
Windfall profit tax withheld	*6	—	—	—	—	*50	*81	—	4,539	2,297	2,099	*198	538	1,704	*29	
Other business deductions	51,893	56,288	152,825	82,121	52,561	723,642	513,739	227,908	2,313,505	287,875	216,181	71,695	646,145	1,379,485	85,828	
Net income less deficit	272,461	155,353	64,803	113,207	724	237,718	1,044,104	435,586	5,979,708	407,119	422,202	—15,084	2,814,481	2,758,108	—12,413	
Net income	291,110	190,954	230,187	189,147	84,669	1,042,495	1,429,374	633,505	7,700,632	711,311	611,470	99,841	3,052,691	3,936,630	99,713	
Deficit	18,649	35,601	165,385	75,940	83,945	804,776	385,270	197,918	1,720,924	304,192	189,267	114,925	238,210	1,178,522	112,127	

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued					Services									
	Real estate—Continued					Hotels and other lodging places			Personal services						
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemetaries	Other real estate	Total	Total	Motel, motor hotels, and tourist courts	Other lodging places	Total	Coin- operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo- graphic studios, portrait	Beauty shops	Barber shops	Other personal services
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)	
Businesses with and without net income															
Number of returns	4,331	588,240	3,919	12,095	3,952,801	52,719	24,832	27,887	702,997	17,662	45,220	78,244	217,326	71,990	272,555
Business receipts, total	136,216	10,315,248	297,089	324,060	102,963,808	3,178,062	1,688,262	1,479,800	11,239,630	538,574	1,940,368	1,255,970	3,598,773	1,219,098	2,686,847
Income from sales and operations	131,720	9,578,588	268,636	321,024	101,313,038	3,142,034	1,687,560	1,454,474	11,121,372	537,381	1,929,248	1,235,694	3,589,649	1,183,018	2,646,383
Other business income	4,496	718,355	28,453	3,035	1,612,108	35,883	10,578	25,305	117,703	*1,193	11,120	20,276	9,124	35,527	40,463
Windfall profit tax credit or refund	—	18,305	—	—	38,663	*145	*124	*21	*555	—	—	—	—	*554	*1
Business deductions, total	122,370	7,634,786	334,218	210,719	75,500,018	3,230,484	1,715,934	1,514,550	8,837,973	521,443	1,611,382	1,157,344	2,801,198	695,228	2,051,379
Cost of sales and operations, total	57,860	1,280,563	126,224	*9,151	21,749,272	697,921	234,736	463,185	1,938,977	62,079	294,363	327,143	626,184	52,068	577,140
Inventory, beginning-of-year	—	386,853	35,871	*99	1,727,895	75,279	10,136	65,143	194,472	*2,002	13,650	50,451	35,947	9,852	82,770
Purchases	*6,314	514,532	29,568	*7,749	13,217,938	450,957	144,526	306,431	915,873	32,736	99,365	176,823	224,535	23,736	358,678
Cost of labor	*9,944	82,586	*227	—	2,534,355	68,906	29,082	39,824	391,131	*10,179	97,856	27,212	195,231	*11,676	48,978
Materials and supplies	*5,432	153,422	*7,024	*1,526	2,427,673	65,676	27,476	38,199	342,734	10,656	55,001	54,391	127,291	12,106	83,289
Other costs	*36,171	524,119	106,188	*2,298	4,123,837	103,538	32,971	70,567	298,870	*8,985	39,981	78,332	85,473	*2,712	83,387
Less: Inventory, end-of-year	—	380,949	52,656	*2,521	2,282,426	66,435	9,455	56,979	204,103	*2,479	11,490	60,066	42,293	7,814	79,961
Advertising	55	224,519	2,124	5,132	788,694	34,588	17,901	16,687	182,075	3,748	31,785	44,286	54,906	14,416	32,933
Amortization	*578	4,101	1,112	*7	85,446	3,450	2,334	1,116	7,391	*97	*447	*622	2,429	*132	*3,664
Bad debts from sales or services	*72	18,087	1,898	*2,005	160,556	6,813	2,293	4,520	14,295	*51	1,037	2,570	2,043	*254	8,341
Bank charges	*72	7,649	34	272	78,490	2,238	1,490	749	11,088	279	1,955	731	3,872	2,453	1,787
Car and truck expenses	1,980	878,848	6,112	16,662	3,461,302	51,023	21,966	29,057	305,186	19,333	60,902	52,871	49,485	13,240	109,354
Commissions	*2,430	657,532	13,529	32,563	805,977	26,452	14,618	11,834	106,014	*240	29,367	12,745	20,365	*32,237	11,060
Depletion	*18	6,335	*308	*7	65,534	641	*372	*269	1,313	—	*645	—	*13	*7	*647
Depreciation	15,942	621,142	13,363	15,502	5,333,626	430,001	252,818	177,182	584,259	65,827	120,902	91,108	130,630	27,551	148,242
Dues and publications	57	154,054	434	2,835	577,122	5,893	3,208	2,685	34,337	1,315	3,484	6,651	12,226	3,281	7,380
Employee benefit programs	*7	8,264	185	*239	97,022	2,097	617	1,480	8,647	*117	*577	3,000	1,310	*359	3,284
Freight	*6	21,022	*7	*6	81,876	799	346	453	5,794	*118	771	1,718	1,238	*9	1,941
Insurance	2,479	125,861	1,976	5,863	1,902,087	89,699	47,661	42,038	185,805	16,561	48,905	17,122	46,276	13,144	43,796
Interest on business indebtedness	13,806	705,886	82,377	18,316	2,506,344	364,713	225,537	139,176	245,748	25,187	46,456	41,165	47,118	8,660	77,162
Laundry and cleaning	—	6,119	*48	*301	290,753	40,805	32,658	8,146	88,234	*823	25,540	350	40,762	11,212	9,548
Legal and professional services	1,651	134,040	6,095	6,453	989,255	25,553	14,801	10,752	76,990	3,602	12,869	12,808	26,664	5,195	15,851
Office supplies and postage	284	130,604	1,464	5,885	1,204,979	12,784	7,334	5,450	69,239	1,235	9,780	22,539	15,057	4,518	16,110
Pension and profit-sharing plans	—	1,327	*83	*87	86,736	*219	*93	*126	1,489	*205	—	*9	—	—	*1,275
Rent on business property	299	257,431	3,566	11,117	4,335,412	86,795	42,122	44,673	841,770	52,339	139,757	60,542	340,757	135,600	112,776
Repairs	4,534	118,893	2,709	2,105	1,148,542	140,118	80,382	59,735	192,088	32,993	50,359	12,815	47,863	10,615	37,443
Salaries and wages	2,360	269,449	10,028	21,158	9,858,127	297,343	198,868	98,476	1,491,804	53,123	234,916	119,429	659,144	189,922	235,271
Jobs credit	—	—	—	—	7,921	*43	*42	*1	*1,447	—	—	*360	—	*726	*361
WIN credit	—	*140	—	—	5,494	*35	*23	*11	*2,099	—	—	—	*1,428	*672	—
Supplies	757	50,819	170	1,594	1,754,757	78,653	51,121	27,531	420,277	22,633	80,084	54,138	167,325	38,851	57,447
Taxes	1,834	169,692	7,018	3,832	1,725,121	139,322	96,399	42,924	243,665	10,772	47,263	25,288	97,707	17,313	45,322
Travel and entertainment	1,982	299,059	3,490	7,319	1,424,119	12,077	7,039	5,038	77,411	2,664	5,754	36,239	12,629	1,622	18,503
Utilities and telephone	1,185	276,745	6,070	9,773	3,113,199	329,617	195,606	134,011	691,294	112,982	173,606	45,542	201,583	48,039	109,541
Windfall profit tax withheld	—	1,427	*248	—	12,328	*722	*262	*460	*326	—	—	—	—	—	*326
Other business deductions	12,120	1,205,457	43,545	32,535	11,876,756	350,225	163,417	186,808	1,016,003	33,117	189,859	166,274	195,038	66,129	365,585
Net income less deficit	13,847	2,680,462	—37,128	113,341	27,463,790	—52,422	—17,672	—34,750	2,401,657	17,131	328,986	98,626	797,575	523,871	635,468
Net income	27,229	3,645,534	37,536	126,619	31,908,232	252,135	149,568	102,567	2,814,141	66,788	366,234	211,004	868,247	531,980	769,888
Deficit	13,382	965,072	74,664	13,278	4,444,442	304,557	167,240	137,317	412,484	49,657	37,247	112,378	70,672	*8,109	134,421

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued												
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers
							Total	General automobile repair shops	Other automobile repair				
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with and without net income													
Number of returns	898,319	41,869	136,259	327,198	392,993	212,374	171,211	121,355	49,856	41,163	212,317	274,559	143,193
Business receipts, total	19,062,013	1,474,696	1,746,646	5,722,295	10,116,374	10,774,592	8,891,724	6,333,098	2,558,627	1,882,867	4,610,707	4,775,016	1,831,327
Income from sales and operations	18,576,149	1,454,565	1,730,046	5,502,998	9,888,540	10,735,773	8,860,158	6,302,767	2,557,391	1,875,616	4,588,524	4,624,176	1,790,736
Other business income	473,977	20,132	16,602	207,484	227,760	38,817	31,567	30,331	1,236	7,250	24,109	150,693	40,497
Windfall profit tax credit or refund	11,887	—	—	11,813	*73	*2	—	—	—	*2	*74	*146	*94
Business deductions, total	14,207,482	1,157,599	1,197,903	3,393,648	8,458,331	9,599,073	7,839,909	5,618,471	2,221,438	1,759,165	3,734,912	4,594,158	1,411,437
Cost of sales and operations, total	4,735,776	693,894	234,679	496,759	3,310,444	5,687,484	4,866,854	3,590,928	1,275,926	820,631	1,645,763	933,276	220,842
Inventory, beginning-of-year	223,131	12,763	8,509	38,222	163,637	476,504	392,614	296,614	95,999	83,890	236,865	100,491	1,114
Purchases	2,737,156	325,515	104,705	252,235	2,082,700	4,170,169	3,592,589	2,792,005	800,584	577,581	1,071,483	547,082	29,907
Cost of labor	413,889	*7,598	73,152	50,071	283,068	651,555	612,026	416,667	195,359	39,529	137,355	78,792	27,729
Materials and supplies	385,183	62,744	32,481	70,077	219,881	521,687	459,822	268,880	180,942	61,865	324,119	90,449	62,220
Other costs	1,280,657	299,903	37,153	146,588	797,013	427,002	269,530	162,399	107,131	157,472	141,058	239,977	103,794
Less: Inventory, end-of-year	304,240	14,629	21,321	32,434	235,856	559,433	459,727	345,636	114,089	99,706	265,118	123,516	3,922
Advertising	152,722	21,223	16,581	32,090	82,829	83,834	68,286	50,490	17,796	15,548	60,015	59,564	20,900
Amortization	10,902	—	*3,353	1,898	5,651	3,764	*1,192	*453	*739	*2,573	*3,274	29,426	18,800
Bad debts from sales or services	42,551	758	2,649	11,457	27,687	19,523	17,013	15,885	1,148	2,510	5,537	11,031	6,968
Bank charges	13,656	649	2,192	3,992	6,823	8,314	7,293	4,942	2,351	1,021	2,861	5,467	3,138
Car and truck expenses	926,660	69,148	154,311	291,172	412,030	258,087	195,193	143,918	51,276	62,894	277,529	215,836	121,809
Commissions	286,049	18,237	31,046	62,098	174,667	50,188	17,054	11,346	*5,708	33,134	11,045	110,572	58,216
Depletion	29,755	*555	*616	22,537	6,047	*784	—	—	—	*784	*1,240	5,626	*1,780
Depreciation	1,220,067	30,734	81,476	264,295	843,562	437,303	273,973	197,068	76,904	163,330	209,720	505,982	118,588
Dues and publications	78,609	5,158	1,730	48,988	24,733	8,156	6,754	4,896	1,858	1,402	5,799	23,701	12,191
Employee benefit programs	14,981	*150	*418	5,065	9,347	11,243	9,652	7,050	*2,602	*1,591	*2,013	1,730	466
Freight	15,493	860	946	2,543	11,144	9,447	5,793	4,143	1,850	3,654	10,921	3,902	676
Insurance	252,073	10,674	41,082	47,275	153,042	233,906	187,229	123,673	63,555	46,677	91,085	103,265	13,395
Interest on business indebtedness	512,550	8,634	36,294	150,380	317,242	196,911	129,644	94,540	35,104	67,266	89,358	129,790	20,259
Laundry and cleaning	15,340	402	4,552	3,047	7,339	35,027	32,028	23,255	8,773	2,988	7,366	11,349	6,635
Legal and professional services	173,014	7,124	9,787	85,837	70,265	47,728	38,599	26,580	12,019	9,130	19,189	69,683	47,048
Office supplies and postage	203,916	10,870	12,070	79,157	101,819	33,679	27,691	17,559	10,132	5,988	28,292	28,092	15,323
Pension and profit-sharing plans	4,257	*958	*112	1,189	1,998	2,679	*1,863	*1,081	*783	*816	*603	489	153
Rent on business property	521,731	27,274	27,387	171,420	295,650	329,243	229,464	152,523	76,942	99,779	143,840	177,988	49,688
Repairs	185,583	5,295	17,631	34,598	128,059	119,097	78,213	57,894	20,319	40,884	56,520	89,714	15,950
Salaries and wages	1,212,233	28,162	196,417	229,544	758,110	771,016	637,969	416,195	221,774	133,047	321,767	312,104	64,611
Jobs credit	*648	—	*166	*3	*479	*658	*14	—	*14	*644	—	*68	—
WIN credit	155	—	—	*145	*10	—	—	—	—	—	—	*49	—
Supplies	212,530	13,373	70,642	30,953	97,562	156,687	133,264	77,679	55,584	25,423	112,983	94,573	28,724
Taxes	227,893	9,357	22,827	48,637	146,872	217,240	181,755	120,218	61,537	35,485	84,012	75,771	7,514
Travel and entertainment	472,245	33,381	12,351	263,077	163,436	19,567	12,982	10,670	2,312	6,585	19,889	117,508	79,386
Utilities and telephone	377,347	25,826	40,896	111,993	198,632	278,862	220,593	142,733	77,861	58,268	150,479	129,673	44,159
Windfall profit tax withheld	3,785	*576	*9	2,286	913	—	—	—	—	—	—	427	—
Other business deductions	2,306,766	134,326	176,013	893,509	1,102,919	577,962	459,572	322,773	136,799	118,390	373,814	1,347,736	433,210
Net income less deficit	4,854,531	317,097	550,745	2,328,647	1,658,042	1,175,518	1,051,816	714,627	337,189	123,703	675,795	180,857	419,889
Net income	6,006,186	346,882	602,636	2,757,210	2,299,461	1,413,876	1,187,259	820,069	367,191	226,617	1,030,779	1,066,931	616,748
Deficit	1,151,657	29,784	51,891	428,562	641,419	238,358	135,444	105,442	30,002	102,914	154,984	886,074	196,855

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

All figures are estimates based on samples—money amounts are in thousands of dollars															
Item	Services—Continued														
	Amusement and recreation services, including motion pictures—Continued			Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	Nature of business not allocable
	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Businesses with and without net income															
Number of returns	5,238	48,173	77,955	426,557	150,669	85,517	190,371	198,967	160,756	88,415	214,668	33,694	180,974	510,153	101,074
Business receipts, total	212,432	781,901	1,949,356	24,274,667	10,021,819	7,677,729	6,575,119	7,838,050	1,340,928	2,716,572	3,804,046	1,379,101	2,424,945	9,349,526	3,032,635
Income from sales and operations	203,690	741,023	1,888,727	23,900,623	9,836,474	7,620,403	6,443,746	7,713,056	1,304,824	2,646,488	3,753,155	1,371,355	2,381,800	9,209,082	2,994,074
Other business income	*8,742	40,849	60,606	360,617	172,118	57,326	131,173	113,708	36,298	70,034	50,855	7,746	43,109	139,413	38,264
Windfall profit tax credit or refund	*1	*28	*23	13,427	*13,226	*	*200	*11,286	*6	*69	*35	—	*35	1,031	*298
Business deductions, total	196,814	1,191,735	1,794,172	13,948,584	4,868,420	4,645,585	4,434,579	4,490,449	1,073,004	1,800,272	2,390,402	820,223	1,570,179	7,593,225	2,582,741
Cost of sales and operations, total	88,727	99,459	524,248	1,626,521	310,993	522,821	792,707	150,440	113,395	425,699	388,365	61,849	326,516	3,405,654	1,256,754
Inventory, beginning-of-year	*11,645	11,696	76,036	45,781	12,551	9,327	23,902	*1,466	11,802	11,622	76,170	*12	76,158	274,312	70,101
Purchases	85,870	52,570	378,735	551,551	64,913	30,327	456,311	30,751	34,263	63,293	296,254	*4,734	291,520	2,349,107	732,623
Cost of labor	*1,830	*18,865	32,369	206,706	46,203	86,257	74,246	16,341	40,597	169,808	128,744	*44,209	84,536	230,530	39,193
Materials and supplies	*1,190	4,790	22,249	374,960	91,026	163,945	119,989	11,442	18,205	83,276	11,616	*4,958	6,659	198,326	199,739
Other costs	*134	26,832	109,217	521,842	125,822	242,312	153,709	94,418	23,695	109,285	38,251	8,000	30,251	845,245	307,287
Less: Inventory, end-of-year	11,942	13,294	94,358	74,318	29,522	9,347	35,450	3,977	15,166	11,585	162,670	*62	162,608	491,865	92,190
Advertising	936	2,791	34,937	73,456	12,014	21,425	40,016	26,832	25,538	6,018	13,923	2,646	11,277	70,129	9,871
Amortization	*5,527	*585	3,515	15,523	3,552	6,312	5,660	3,837	*1,085	*62	1,691	*611	*1,080	5,040	*256
Bad debts from sales or services	*54	*1,726	2,283	12,349	7,648	1,541	3,160	17,074	1,570	7,689	2,198	*297	1,900	19,927	3,754
Bank charges	*29	491	1,810	9,286	2,618	3,080	3,588	8,840	1,045	2,934	2,708	1,423	1,285	10,053	809
Car and truck expenses	7,138	30,042	56,847	438,501	211,709	68,574	158,218	235,648	75,684	112,415	169,119	54,553	114,566	395,613	63,108
Commissions	*823	13,737	37,797	41,439	6,473	21,726	13,239	40,308	26,475	13,062	7,300	*1,042	6,258	85,073	27,152
Depreciation	*268	1,987	*1,591	2,806	1,980	*241	*566	5,695	*322	2,012	1,009	*57	*951	14,333	11,977
Dues and publications	5,576	208,409	173,399	884,316	352,314	291,837	240,165	270,721	85,256	108,557	172,886	52,337	120,550	424,557	121,298
Employee benefit programs	3,460	2,908	5,142	216,258	108,410	54,349	53,499	98,084	9,133	17,461	42,494	17,712	24,782	37,197	3,438
Freight	*41	*81	1,141	33,170	13,172	6,838	13,160	6,777	*1,812	2,005	7,068	4,746	2,322	5,479	*910
Insurance	*26	1,448	1,752	2,419	767	697	955	650	453	1,312	420	*18	402	30,266	2,644
Interest on business indebtedness	2,944	45,320	41,806	585,507	355,897	118,605	111,005	112,741	23,083	51,577	49,898	19,390	30,508	123,449	45,629
Laundry and cleaning	2,520	25,301	81,709	470,046	143,809	162,406	163,832	141,239	31,177	36,735	89,921	29,264	60,657	198,157	52,115
Legal and professional services	*197	2,237	2,280	70,189	20,682	21,291	28,215	2,892	3,404	1,599	2,665	*291	2,375	11,883	1,567
Office supplies and postage	1,580	7,371	13,684	243,475	117,114	69,996	56,365	157,877	15,172	56,415	27,623	16,700	10,923	76,535	13,599
Pension and profit-sharing plans	557	1,105	11,107	399,727	179,331	124,389	96,007	197,541	19,853	38,676	95,628	35,803	59,825	77,752	7,106
Rent on business property	*115	*29	*192	56,546	30,911	19,618	6,017	8,648	—	5,075	3,211	1,643	*1,568	3,520	*5
Repairs	5,311	20,330	102,659	1,143,627	453,840	352,376	337,411	473,990	103,858	82,334	174,912	71,683	103,229	255,326	58,622
Salaries and wages	1,681	27,098	44,985	155,975	55,457	47,811	52,706	45,726	19,573	11,688	26,146	7,396	18,750	106,315	62,839
Jobs credit	25,445	57,915	164,132	3,215,261	1,040,629	1,187,657	986,976	883,384	146,106	317,892	471,406	192,441	278,965	417,810	174,445
WIN credit	—	—	*68	4,687	*765	—	*3,922	*27	—	—	*240	—	*240	*101	*419
Supplies	—	*	*49	1,672	*63	*115	*1,494	*8	*8	*1,191	*260	*260	*16	*15	*16
Taxes	1,353	22,609	41,886	410,556	117,430	202,637	90,489	25,138	43,670	19,028	20,378	3,765	16,613	158,284	29,682
Travel and entertainment	4,711	7,057	56,489	378,191	134,687	130,728	112,775	114,667	26,633	36,654	58,202	24,110	34,092	123,070	36,210
Utilities and telephone	2,861	16,360	18,901	195,990	89,126	50,716	56,148	168,804	48,361	62,884	61,122	33,941	27,181	166,260	19,332
Windfall profit tax withheld	6,291	12,476	66,746	515,296	188,117	132,896	194,283	222,645	58,939	49,908	99,477	29,277	70,200	209,662	43,702
Other business deductions	*80	135	*212	2,915	2,698	—	*217	1,175	*173	*696	*3	*1	*1	2,105	*633
Net income less deficit	28,561	582,728	303,238	2,755,599	907,869	1,025,133	822,597	1,069,113	189,441	331,077	401,130	157,488	243,642	1,157,890	535,719
Net income	15,618	-409,834	155,184	10,326,083	5,153,399	3,032,144	2,140,539	3,347,601	267,924	916,300	1,413,644	558,878	854,766	1,756,302	449,895
Deficit	28,319	65,695	356,168	10,545,439	5,253,250	3,063,129	2,229,060	3,533,746	379,563	1,015,878	1,519,863	577,177	942,686	2,329,693	611,690
Net	12,701	475,530	200,984	219,356	89,852	30,885	88,520	166,144	111,639	99,578	106,220	18,299	87,920	573,391	161,795

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	All nonfarm industries	Agricultural services, forestry and fishing					Mining			Construction					
		Total	Livestock breeding	Animal services, except livestock breeding and veterinary	Landscape and horticultural services	Other agricultural services, forestry, and fishing	Total	Oil and gas extraction	Other mining	Total	General contractors and operative builders	Special trade contractors			
												Total	Plumbing, heating, and air-conditioning	Painting, paper hanging, and decorating	Electrical work
	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
Businesses with net income															
Number of returns	6,534,985	155,693	1,724	17,172	66,308	70,489	56,614	51,903	4,711	887,409	203,256	669,677	62,671	121,712	47,052
Business receipts, total	352,793,118	5,661,921	153,625	473,238	1,790,490	3,244,568	7,217,260	6,701,984	515,276	40,809,310	15,641,356	24,804,557	4,001,683	3,041,131	2,126,686
Income from sales and operations	348,730,139	5,610,154	151,654	467,891	1,785,448	3,205,161	6,934,258	6,431,235	503,023	40,530,895	15,545,629	24,622,453	3,959,776	3,034,151	2,110,322
Other business income	3,964,970	51,644	*1,971	5,348	*5,042	39,283	266,301	254,048	12,253	277,697	85,030	182,083	41,907	6,980	16,364
Windfall profit tax credit or refund	98,009	*124	—	—	—	*124	16,701	16,701	—	*719	*697	*21	—	—	—
Business deductions, total	284,308,569	4,342,900	120,119	416,258	1,365,154	2,441,369	5,645,843	5,193,373	452,470	33,012,665	13,444,588	19,329,140	3,315,669	2,159,763	1,667,121
Cost of sales and operations, total	165,536,496	1,643,476	*99,589	179,740	478,141	886,005	1,072,340	917,394	154,946	18,504,419	8,249,425	10,210,415	1,951,390	1,029,451	1,004,648
Inventory, beginning-of-year	13,921,055	67,854	*2,898	16,030	13,348	35,579	25,148	24,670	*478	683,365	419,659	261,639	109,530	11,153	44,615
Purchases	132,599,500	971,486	*97,541	147,922	236,397	489,627	367,226	283,187	84,039	7,580,150	2,962,856	4,593,842	1,348,249	384,331	546,340
Cost of labor	8,602,143	226,610	*95	*16,410	105,976	104,130	22,248	13,756	*8,492	3,124,123	1,178,386	1,944,817	203,904	187,999	162,943
Materials and supplies	9,774,162	248,458	*3,257	9,352	116,300	117,549	54,151	46,143	8,008	5,004,344	2,654,033	2,342,328	267,233	258,172	197,466
Other costs	16,114,650	203,288	*21	*7,581	22,419	173,268	626,089	571,718	54,370	2,812,644	1,399,772	1,401,470	139,066	200,059	108,856
Less: Inventory, end-of-year	15,475,014	72,221	*4,222	17,555	16,298	34,147	22,521	22,080	*441	700,407	365,281	333,682	116,592	12,262	55,573
Advertising	2,160,232	24,991	*386	5,557	12,495	6,553	3,662	2,920	742	140,705	41,907	96,224	23,720	12,619	6,386
Amortization	124,857	*9,303	—	—	*2,103	*7,200	918	672	*246	1,858	801	*957	—	*842	—
Bad debts from sales or services	377,845	2,680	—	*294	*1,841	545	9,579	9,549	*30	43,686	14,322	29,364	9,443	3,721	1,541
Bank charges	173,410	2,898	—	577	747	1,575	206	144	62	21,824	10,739	11,076	1,215	3,192	251
Car and truck expenses	9,339,780	241,363	*3,638	15,689	127,020	95,017	62,875	56,647	6,228	1,764,625	468,791	1,269,621	182,291	170,122	94,197
Commissions	2,683,769	19,271	—	*1,214	*1,260	16,797	41,499	41,202	*297	164,628	50,021	95,676	*11,370	25,616	*227
Depletion	879,759	*1,749	*2	*59	—	*1,688	765,812	751,158	14,654	5,584	1,836	3,340	*531	*411	—
Depreciation	10,172,619	323,712	1,819	24,562	103,834	193,497	342,107	296,118	45,989	1,397,638	517,509	859,717	110,150	74,465	76,727
Dues and publications	794,787	9,899	*14	752	1,815	7,418	6,555	6,410	145	36,984	10,882	25,943	5,640	3,637	5,164
Employee benefit programs	247,738	7,433	—	*210	*343	*6,880	2,852	2,685	*166	44,417	10,302	34,115	11,092	*3,802	*2,633
Freight	523,092	3,430	*272	*425	*170	2,562	1,696	1,439	*257	35,394	10,178	24,394	4,419	828	511
Insurance	4,779,836	126,513	*485	7,418	55,135	63,475	42,642	33,851	8,791	873,818	304,417	562,597	98,061	65,244	40,544
Interest on business indebtedness	5,001,979	124,958	*124	7,787	28,198	88,849	154,760	139,455	15,305	601,701	309,021	269,778	32,253	24,589	20,739
Laundry and cleaning	412,989	4,424	*1	*1,249	*242	2,931	546	521	*26	19,855	4,586	15,234	3,036	3,510	319
Legal and professional services	1,644,337	32,508	*60	2,500	13,565	16,382	70,190	67,644	2,546	125,840	45,219	79,954	14,514	11,253	9,697
Office supplies and postage	1,913,938	24,027	*331	1,850	8,278	13,567	12,603	11,710	893	108,618	31,406	75,507	16,334	7,317	10,626
Pension and profit-sharing plans	141,309	*1,692	—	—	*448	*1,244	1,895	1,598	*297	15,692	3,889	11,803	*3,710	*2,453	*81
Rent on business property	7,999,534	85,498	*1	13,752	27,003	44,742	104,825	99,516	5,309	456,909	194,582	256,477	27,740	28,278	18,273
Repairs	3,759,782	193,229	*191	10,425	62,199	120,415	54,404	31,907	22,497	525,186	216,153	298,020	31,479	27,534	12,663
Salaries and wages	23,366,164	531,032	*4,795	29,883	153,740	342,613	199,069	165,954	33,114	3,262,475	1,161,009	2,054,142	389,310	299,039	143,019
Jobs credit	21,185	*2	—	—	—	*2	*15	*15	—	2,066	*902	*1,164	—	—	*1,014
WIN credit	12,503	*379	—	—	*355	*24	*136	*136	—	*1,502	*1,178	*324	*309	—	*14
Supplies	3,224,559	127,746	*26	16,345	51,400	59,975	31,033	26,287	4,747	625,443	160,354	452,378	43,438	85,204	34,171
Taxes	5,070,005	83,299	*379	6,287	32,228	44,404	236,479	226,634	9,846	585,661	218,978	365,554	74,092	47,425	33,172
Travel and entertainment	2,398,288	26,878	*2,019	3,347	8,060	13,452	40,852	39,885	967	114,701	41,315	71,244	7,761	9,652	11,010
Utilities and telephone	6,069,221	89,744	*1,200	15,298	25,328	47,919	31,539	27,394	4,145	386,967	113,349	270,885	49,722	31,872	26,602
Windfall profit tax withheld	486,049	*130	—	—	—	*130	462,495	460,743	1,752	1,919	*329	*1,590	*1,323	*147	—
Other business deductions	25,059,864	901,299	4,785	71,038	169,916	355,559	1,892,560	1,774,088	118,472	3,149,687	1,255,248	1,864,625	211,943	187,539	114,950
Net income	68,552,791	1,319,038	33,507	56,996	425,336	803,199	1,588,605	1,525,799	62,806	7,796,645	2,196,768	5,475,417	686,015	881,368	459,565

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Construction—Continued				Manufacturing					Transportation, communication, electric, gas, and sanitary services				
	Special trade contractors—Continued			Contractors not allocable	Total	Lumber and wood products, except furniture	Printing, publishing, and allied industries	Machinery, except electrical	Other manufacturing industries	Total	Local and interurban passenger transit	Trucking and warehousing	Other transportation	Communication, electric, gas and sanitary services
	Masonry, stonework, tile setting and plastering	Carpentering and flooring	Miscellaneous special trade contractors											
	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)	(27)	(28)	(29)
Businesses with net income														
Number of returns	55,487	189,284	193,471	14,476	158,526	36,773	35,756	11,088	74,909	299,333	24,768	221,890	32,227	20,448
Business receipts, total	2,538,864	4,035,110	9,061,083	363,397	11,598,996	2,942,132	2,789,872	867,514	4,999,478	17,191,516	560,806	12,898,996	2,275,077	1,456,637
Income from sales and operations	2,537,119	4,001,757	8,979,327	362,813	11,522,504	2,917,976	2,784,404	860,209	4,959,915	17,061,294	559,705	12,787,481	2,262,877	1,451,232
Other business income	*1,745	33,353	81,734	*584	76,493	24,157	5,468	*7,305	39,563	129,343	*1,101	110,681	12,176	5,405
Windfall profit tax credit or refund	—	—	*21	—	—	—	—	—	—	*879	—	*854	*25	—
Business deductions, total	2,000,676	2,865,058	7,320,854	238,937	9,791,394	2,622,938	2,336,285	629,340	4,202,832	14,287,051	410,413	10,658,729	2,039,887	1,178,023
Cost of sales and operations, total	1,083,990	1,596,306	3,544,629	44,580	5,531,934	1,338,695	1,189,223	282,141	2,721,875	3,679,745	113,360	1,975,242	1,136,700	454,444
Inventory, beginning-of-year	*8,969	11,772	75,601	*2,067	409,376	64,254	34,735	19,945	290,441	188,378	*8,181	23,020	147,314	9,863
Purchases	319,092	633,228	1,362,601	*23,452	3,406,135	824,648	563,510	159,515	1,858,462	1,895,901	*94,647	1,079,668	392,011	329,575
Cost of labor	313,926	349,823	726,222	*920	835,002	172,156	261,379	77,799	323,667	298,452	*5,015	187,848	54,683	50,806
Materials and supplies	286,768	405,264	927,425	*7,982	617,522	125,968	177,989	42,855	270,709	151,391	*7,384	100,106	17,377	26,524
Other costs	167,165	229,442	556,882	*11,601	714,605	227,271	206,498	*6,899	273,936	1,205,230	*7,311	612,170	534,024	51,728
Less: Inventory, end-of-year	11,929	33,223	104,102	*1,443	450,705	75,602	54,889	24,873	295,341	59,608	*9,177	27,571	8,710	14,150
Advertising	6,304	8,922	38,074	2,574	75,199	7,562	38,914	1,796	26,927	54,614	455	22,317	24,087	7,755
Amortization	—	—	*115	—	2,754	—	*896	*2	1,855	8,321	—	5,637	*239	*2,445
Bad debts from sales or services	*2,651	3,574	8,434	—	16,512	2,387	7,241	*1,020	5,865	6,629	*168	2,812	2,846	801
Bank charges	550	1,274	4,594	*9	4,521	638	2,327	319	1,296	7,145	*163	5,880	850	251
Car and truck expenses	109,954	266,846	446,211	26,213	260,407	74,583	55,537	16,035	114,251	1,216,269	40,845	1,055,216	47,368	72,840
Commissions	*15,800	10,155	32,508	*18,931	120,438	*5,656	28,653	*1,628	84,501	126,632	*8,941	98,189	8,065	*13,437
Depletion	—	*933	1,465	*408	*746	*389	*19	—	*339	*1,022	*500	*514	*8	—
Depreciation	61,935	101,814	434,627	20,412	470,264	162,022	103,309	48,055	156,878	1,261,850	31,941	1,039,196	82,160	108,553
Dues and publications	2,530	2,714	6,258	*159	14,302	1,148	7,178	354	5,622	13,755	3,445	4,556	4,455	1,299
Employee benefit programs	*6,954	*2,713	6,921	—	11,551	*1,095	4,976	*1,608	3,872	14,997	—	12,609	*977	*1,411
Freight	993	1,125	16,518	*823	42,817	11,495	12,107	1,936	17,278	74,497	*45	11,927	62,045	481
Insurance	56,604	63,231	238,913	6,804	178,544	65,429	32,433	15,059	65,624	560,559	19,543	462,091	42,223	36,702
Interest on business indebtedness	14,950	43,347	153,900	*2,902	166,918	53,443	32,308	13,687	67,479	438,277	15,378	348,243	41,208	33,447
Laundry and cleaning	810	1,351	6,207	*35	4,603	*467	1,543	437	2,155	8,067	885	4,744	2,109	329
Legal and professional services	7,199	7,330	29,960	*667	45,000	7,558	14,507	2,151	20,785	49,571	3,418	35,235	5,570	5,349
Office supplies and postage	4,585	9,808	26,837	1,705	84,009	3,560	54,373	3,637	22,439	46,676	1,813	22,279	16,301	6,283
Pension and profit-sharing plans	*2,153	*209	*3,198	—	10,910	*368	*6,732	*872	2,938	3,357	*472	2,502	*322	*62
Rent on business property	24,881	36,262	121,043	*5,850	249,080	30,678	109,250	18,042	91,110	312,486	20,755	230,232	44,349	17,151
Repairs	12,826	21,898	191,820	*11,014	183,081	103,396	32,108	4,443	43,134	1,021,572	19,212	930,062	43,492	28,806
Salaries and wages	247,029	246,519	729,225	*47,325	887,931	258,131	258,594	91,165	280,041	1,048,020	35,365	748,997	113,233	150,425
Jobs credit	—	—	*150	—	*1,752	*244	*1,075	*12	*421	*2	—	*2	—	—
WIN credit	—	—	—	—	*76	—	—	—	*76	*4	—	—	—	—
Supplies	28,533	71,417	189,615	*12,710	115,797	18,907	30,602	21,125	45,163	76,984	932	63,590	6,816	5,846
Taxes	35,472	36,838	136,554	1,129	178,180	42,124	52,247	13,839	69,971	232,877	6,357	182,067	23,326	21,127
Travel and entertainment	3,444	10,297	29,080	*2,141	68,804	7,022	21,156	5,859	34,567	109,658	1,980	77,460	22,407	7,611
Utilities and telephone	15,328	40,830	106,731	2,733	212,650	30,609	68,738	14,482	98,820	165,752	7,670	106,044	36,816	15,223
Windfall profit tax withheld	—	—	*120	—	(1)	—	—	—	(1)	*22	—	*22	—	—
Other business deductions	255,201	279,343	815,648	29,815	856,469	395,819	172,389	69,659	218,602	3,747,702	78,769	3,211,072	272,113	185,747
Net income	538,188	1,170,052	1,740,229	124,460	1,808,186	319,195	454,171	238,174	796,646	2,905,274	150,393	2,240,473	235,794	278,614

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade													
	Total	Wholesale trade								Total	Retail trade			
		Total	Motor vehicles and automotive equipment	Lumber and construction materials	Farm machinery and equipment	Other machinery, equipment and supplies	Groceries and related products	Farm products raw materials	Other wholesale trade		Building materials, paint, hardware, garden supply, and mobile home dealers			
											Total	Lumber and other building materials dealers	Paint, glass, and wallpaper stores	Hardware stores
	(30)	(31)	(32)	(33)	(34)	(35)	(36)	(37)	(38)	(39)	(40)	(41)	(42)	(43)
Businesses with net income														
Number of returns.....	1,357,386	223,719	5,911	8,292	7,535	17,868	22,916	8,012	153,185	1,070,727	40,207	7,411	6,105	12,803
Business receipts, total.....	157,922,291	29,048,141	1,431,129	1,074,745	1,465,170	2,532,048	3,809,097	3,529,046	15,206,907	124,367,102	4,848,689	1,249,023	417,069	1,686,273
Income from sales and operations.....	156,809,414	28,791,880	1,404,128	1,070,637	1,456,873	2,466,658	3,798,308	3,504,193	15,091,082	123,564,744	4,800,544	1,245,133	414,621	1,682,124
Other business income.....	1,090,443	244,117	26,760	*4,107	8,297	53,532	10,789	24,809	115,823	795,491	48,118	3,864	*2,448	4,148
Windfall profit tax credit or refund.....	22,434	*12,143	*241	—	—	*11,857	—	*44	*1	6,867	*27	*26	—	*1
Business deductions, total.....	145,011,315	28,104,005	1,320,259	948,041	1,389,126	2,224,037	3,469,872	3,426,785	13,325,784	115,034,266	4,354,231	1,142,289	362,421	1,504,682
Cost of sales and operations, total.....	113,673,011	21,178,111	1,123,462	791,433	1,075,722	1,671,642	2,938,145	3,191,845	10,385,861	89,705,208	3,087,814	801,966	236,233	1,105,825
Inventory, beginning-of-year.....	11,071,366	1,853,706	92,046	58,775	333,055	146,073	103,641	69,476	1,050,640	8,955,731	767,821	154,650	38,231	367,872
Purchases.....	106,232,909	19,293,813	1,075,740	699,452	976,416	1,549,097	2,701,458	2,818,053	9,473,597	84,566,168	2,846,971	751,390	196,087	1,147,296
Cost of labor.....	1,776,282	276,382	35,017	6,675	*11,113	28,062	9,994	174,748	1,410,190	83,977	34,140	*21,706	*11,414	
Materials and supplies.....	1,346,356	384,467	7,273	*6,869	*51,591	32,767	15,687	20,780	249,500	907,459	75,737	*19,788	*19,673	*4,778
Other costs.....	5,583,447	1,364,779	13,378	109,731	23,107	135,438	202,325	338,861	541,939	3,862,456	169,860	16,064	*5,550	33,081
Less: Inventory, end-of-year.....	12,337,551	1,995,036	99,992	94,166	315,121	202,846	113,027	65,320	1,104,563	9,996,795	856,551	174,067	45,013	458,616
Advertising.....	998,438	99,916	3,227	2,067	6,748	12,211	7,025	5,470	63,167	861,076	60,112	15,948	7,931	20,560
Amortization.....	38,077	2,687	*23	—	*178	—	*1	*500	1,985	34,497	*1,253	*58	—	*759
Bad debts from sales or services.....	178,479	34,950	1,505	*2,384	3,955	3,037	3,219	678	20,172	139,717	15,901	7,926	*680	5,997
Bank charges.....	62,953	9,384	194	*221	684	915	534	1,777	5,058	51,373	2,087	*159	*149	751
Car and truck expenses.....	1,964,535	515,881	11,966	14,817	27,988	47,819	76,499	20,583	316,209	1,335,601	91,426	26,681	9,967	22,883
Commissions.....	664,393	232,202	5,484	*885	4,501	36,995	43,683	4,453	136,200	338,059	12,532	6,521	*1,628	*100
Depreciation.....	36,021	15,860	*126	—	*4,558	*1	*76	*1	11,099	20,068	*200	—	—	*200
Dues and publications.....	2,234,302	385,385	15,758	18,508	31,447	50,147	42,123	19,212	208,190	1,770,323	103,358	24,819	9,623	28,285
Employee benefit programs.....	82,497	17,924	383	570	631	2,515	2,247	671	10,908	61,450	4,159	1,236	1,531	698
Freight.....	8,898	8,898	*141	*397	1,085	741	1,645	1,079	3,811	57,973	1,048	*767	*20	*258
Insurance.....	276,342	77,666	805	*691	3,868	10,140	4,828	12,853	44,481	189,445	25,083	14,063	*215	5,171
Interest on business indebtedness.....	1,251,288	191,734	7,048	7,015	15,619	18,672	24,773	6,580	112,027	1,021,476	66,897	18,885	9,227	17,505
Laundry and cleaning.....	1,351,922	243,848	20,439	7,786	35,504	27,933	18,203	16,877	117,107	1,057,265	83,500	22,931	*2,566	24,585
Legal and professional services.....	142,193	7,088	*218	*76	*1,168	775	1,383	297	3,172	133,943	2,240	*75	*426	1,722
Office supplies and postage.....	393,979	65,198	3,182	2,161	3,159	5,325	9,361	2,199	39,810	319,434	13,428	2,600	1,821	4,162
Pension and profit-sharing plans.....	346,422	80,270	1,824	2,154	3,472	8,996	5,640	2,001	56,182	246,570	13,950	4,379	1,590	5,609
Rent on business property.....	17,149	3,926	*60	*12	*6	*231	410	*9	3,199	11,599	*5,467	*923	*4,444	*100
Repairs.....	2,793,078	281,789	4,469	6,801	13,407	23,316	25,972	4,541	203,283	2,447,245	70,197	12,012	14,240	20,492
Salaries and wages.....	815,261	116,163	8,399	4,546	7,851	9,013	11,632	8,496	66,226	679,373	38,652	10,027	1,095	12,911
Supplies.....	7,984,294	951,848	49,751	34,303	77,602	115,621	90,497	47,290	536,783	6,853,905	350,293	88,759	*35,319	124,958
Jobs credit.....	8,634	259	—	—	*129	—	*91	*5	8,313	—	—	—	—	—
WIN credit.....	4,789	*1,902	—	—	—	—	*10	*33	*1,858	2,887	*35	*35	—	—
Taxes.....	773,521	65,183	2,167	924	5,587	7,642	6,397	6,187	36,278	661,980	20,799	5,176	1,992	5,796
Travel and entertainment.....	2,139,238	245,205	9,250	7,185	15,315	32,182	15,453	8,164	157,656	1,847,175	78,686	25,306	4,939	27,346
Utilities and telephone.....	530,885	187,431	2,778	8,836	4,025	17,917	18,287	4,124	131,465	306,648	15,699	3,892	*3,480	5,844
Windfall profit tax withheld.....	2,357,713	261,445	13,269	6,013	10,817	24,982	38,911	11,158	156,294	2,030,049	71,080	14,647	7,703	23,118
Other business deductions.....	7,775	5,134	—	—	—	*4,022	—	*1	1,111	2,641	—	—	—	*148
Net income.....	3,842,641	821,040	34,455	28,129	38,915	86,693	83,204	49,704	499,941	2,861,373	118,256	32,566	5,400	38,897
	12,914,489	2,944,146	110,870	126,703	76,044	308,010	339,135	102,261	1,881,122	9,336,839	494,539	106,734	54,648	181,591

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued													
	Retail trade—Continued													
	Retail nurseries, garden supply stores, and mobile home dealers	General merchandise stores	Food stores			Automotive dealers and service stations					Apparel and accessory stores	Furniture and home furnishings stores	Eating places	Drinking places
			Total	Grocery stores	Other food stores	Total	Motor vehicle dealers—new car dealers (franchised)	Used car dealers	Gasoline service stations	Other automotive dealers				
	(44)	(45)	(46)	(47)	(48)	(49)	(50)	(51)	(52)	(53)	(54)	(55)	(56)	(57)
Businesses with net income														
Number of returns.....	14,088	14,149	113,948	72,431	41,517	122,874	7,031	20,273	70,902	24,668	37,022	61,890	103,377	35,217
Business receipts, total.....	1,496,324	1,994,275	23,693,942	18,513,800	5,180,142	42,531,036	1,382,092	4,258,719	32,891,377	3,998,848	3,665,193	5,830,633	10,903,808	3,273,163
Income from sales and operations.....	1,458,666	1,988,891	23,587,838	18,411,604	5,176,234	42,401,820	1,366,721	4,247,371	32,809,916	3,977,811	3,611,303	5,608,098	10,830,787	3,232,129
Other business income.....	37,657	5,384	105,977	102,069	3,907	128,904	15,232	11,322	81,313	21,036	48,878	22,535	73,022	41,034
Windfall profit tax credit or refund.....	—	—	*127	*127	—	*311	*138	*26	*147	—	*5,012	—	—	—
Business deductions, total.....	1,344,838	1,877,402	22,549,414	17,766,730	4,782,684	40,919,220	1,315,820	4,055,182	31,879,089	3,669,329	3,249,782	4,997,888	9,793,022	2,924,785
Cost of sales and operations, total.....	943,790	1,457,682	18,809,053	15,076,534	3,732,519	35,860,912	1,124,818	3,497,408	28,516,185	2,722,501	2,279,345	3,569,619	5,513,906	1,673,006
Inventory, beginning-of-year.....	207,068	227,254	1,251,700	1,085,982	165,719	1,894,023	160,038	306,594	749,012	678,380	719,570	628,453	157,317	76,772
Purchases.....	752,198	1,409,069	18,234,154	14,907,026	3,327,128	33,952,004	1,013,387	3,208,981	27,171,993	2,557,643	2,322,943	3,244,890	4,744,549	1,531,945
Cost of labor.....	16,716	*8,565	134,117	73,056	61,061	340,950	11,002	75,141	211,355	43,452	122,165	186,151	295,587	27,236
Materials and supplies.....	31,498	*3,510	47,221	20,813	26,408	171,742	4,678	52,430	106,476	8,158	26,036	70,435	179,537	29,176
Other costs.....	115,165	38,023	558,324	236,344	321,980	1,586,460	106,106	219,370	1,129,476	131,507	37,074	113,581	321,665	91,509
Less: Inventory, end-of-year.....	178,855	226,738	1,416,463	1,246,686	169,777	2,084,267	170,392	365,109	852,127	696,639	846,443	673,891	184,749	83,633
Advertising.....	15,672	11,451	110,412	81,554	28,858	116,054	7,418	13,368	51,846	43,421	43,716	116,417	102,076	32,643
Amortization.....	*435	*2,622	11,825	9,292	2,532	3,334	*8	—	3,261	*65	*2,886	*40	4,825	*1,271
Bad debts from sales or services.....	*1,097	1,480	15,653	13,338	2,316	51,625	2,048	4,220	29,498	15,859	3,270	8,969	6,009	4,926
Bank charges.....	1,028	354	6,707	5,089	1,617	7,915	373	913	5,736	893	4,190	2,549	5,217	2,143
Car and truck expenses.....	31,894	14,650	120,455	59,861	60,594	222,235	7,413	33,729	120,054	61,040	47,826	126,623	104,661	23,782
Commissions.....	4,282	*1,721	29,646	24,281	5,365	54,161	8,585	26,049	11,514	8,013	12,170	11,646	10,782	*3,459
Depletion.....	—	—	*1,470	*504	*967	5,549	*786	*19	4,574	*171	*891	*176	6,723	—
Depreciation.....	40,631	26,977	293,378	204,592	88,787	310,505	14,084	29,113	203,568	63,740	50,873	119,137	300,773	85,995
Dues and publications.....	894	1,069	5,690	4,680	1,010	7,561	645	1,457	3,315	2,144	3,445	5,079	3,533	2,281
Employee benefit programs.....	*3	*648	12,124	9,238	2,886	13,696	2,658	2,340	6,089	2,609	2,688	12,129	6,595	*755
Freight.....	5,635	3,521	28,752	15,176	13,576	23,217	2,655	2,178	7,404	10,981	13,840	19,634	837	*312
Insurance.....	21,280	13,646	131,854	95,911	35,943	239,619	9,828	24,589	161,653	43,549	30,448	59,941	158,461	47,458
Interest on business indebtedness.....	33,417	24,469	162,416	125,363	37,053	225,157	17,747	39,368	106,583	61,459	38,630	81,325	142,153	46,726
Laundry and cleaning.....	*18	282	15,278	10,392	4,887	41,880	316	1,766	35,886	3,913	1,001	2,030	41,835	17,032
Legal and professional services.....	4,844	3,595	44,824	31,797	13,026	75,555	2,204	6,609	50,145	16,598	13,229	17,577	47,525	17,408
Office supplies and postage.....	2,373	5,799	16,585	9,598	6,987	38,237	1,721	5,891	18,493	12,132	10,760	25,757	14,311	4,828
Pension and profit-sharing plans.....	—	*306	1,362	1,089	*273	1,431	*144	—	896	*391	*181	*371	*269	*281
Rent on business property.....	23,453	66,275	264,517	160,901	103,615	541,551	6,182	28,879	434,107	72,383	198,523	108,465	426,878	106,347
Repairs.....	14,619	11,775	115,569	84,298	31,271	125,242	6,787	47,372	57,202	13,881	10,697	20,502	143,905	38,245
Salaries and wages.....	101,257	125,087	1,113,870	837,695	276,175	1,507,798	40,858	82,724	1,108,536	275,679	220,659	287,547	1,422,288	365,567
Jobs credit.....	—	*414	969	968	*1	1,780	*1	—	1,191	*588	*53	*549	*2,055	*745
WIN credit.....	—	—	900	*833	*67	*1,142	—	—	*285	*857	*166	—	*643	—
Supplies.....	7,834	7,400	135,859	77,359	58,499	128,857	6,135	23,810	77,858	21,054	18,037	35,261	136,569	38,336
Taxes.....	21,095	30,890	258,569	210,163	48,406	439,633	9,048	22,867	340,100	67,618	68,165	82,423	323,655	133,616
Travel and entertainment.....	2,483	2,108	9,619	5,034	4,585	35,988	4,880	10,911	5,384	14,813	20,490	22,571	12,852	22,088
Utilities and telephone.....	25,612	21,977	433,853	340,313	93,540	310,408	9,078	30,037	211,060	60,232	58,024	104,028	427,084	125,424
Windfall profit tax withheld.....	—	*1,212	*221	*221	—	*983	*660	—	*323	—	—	—	*19	—
Other business deductions.....	41,393	40,820	401,723	274,258	127,465	533,037	28,543	119,565	309,295	75,634	98,015	158,620	431,983	131,599
Net income.....	151,566	116,874	1,146,259	747,112	399,147	1,613,040	66,473	203,537	1,013,511	329,519	415,411	632,745	1,111,658	348,378

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Wholesale and retail trade—Continued								Finance, insurance, and real estate							
	Retail trade—Continued								Wholesale and retail trade not allocable	Total	Finance			Insurance agents, brokers, and service	Real estate	
	Drug stores and proprietary stores	Liquor stores	Used merchandise stores	Sporting goods and bicycle shops	Gift, novelty, and souvenir shops	Direct selling organizations	Other retail stores	Total			Security, commodity brokers, and services	Other finance	Total		Operators and lessors of buildings	
(58)	(59)	(60)	(61)	(62)	(63)	(64)	(65)	(66)	(67)	(68)	(69)	(70)	(71)	(72)		
Businesses with net income																
Number of returns	13,099	15,528	38,406	18,820	15,792	280,348	160,050	62,640	615,715	26,982	22,599	4,383	186,780	401,953	8,828	
Business receipts, total	2,775,051	3,544,781	1,814,288	1,910,682	783,399	5,427,413	11,570,749	4,507,049	18,676,054	2,519,867	2,217,193	302,673	6,615,176	9,541,011	576,575	
Income from sales and operations	2,764,047	3,533,635	1,803,725	1,903,730	778,142	5,216,866	11,503,189	4,452,789	18,000,275	2,463,029	2,174,073	288,957	6,450,864	9,088,381	564,227	
Other business income	11,004	11,146	10,563	6,952	5,256	208,275	67,443	50,835	657,302	56,662	42,965	13,696	164,266	436,375	12,348	
Windfall profit tax credit or refund	—	—	—	—	—	*1,272	*118	*3,424	18,477	*175	*155	*20	*47	*18,255	—	
Business deductions, total	2,483,941	3,353,827	1,584,101	1,721,535	698,730	4,384,919	10,141,471	3,873,544	10,987,435	1,810,033	1,606,815	203,218	3,563,725	5,613,677	476,879	
Cost of sales and operations, total	1,898,662	2,777,718	1,033,869	1,203,879	461,806	2,882,511	7,195,326	2,789,691	2,737,651	1,300,949	1,233,570	67,378	426,813	1,009,890	57,038	
Inventory, beginning-of-year	383,379	347,740	374,870	376,982	160,674	305,650	1,283,527	261,829	241,168	21,238	21,102	*136	*41,867	178,063	*15,637	
Purchases	1,852,370	2,891,432	930,185	1,192,939	455,182	2,399,754	6,757,180	2,372,629	1,076,542	510,481	472,693	*37,788	192,289	373,792	*47,422	
Cost of labor	24,444	*16,370	12,973	*16,116	*6,919	79,991	154,629	89,711	140,739	*9,022	*9,022	—	44,763	86,955	*3,635	
Materials and supplies	*395	14,412	76,908	2,040	32,026	52,901	125,083	54,930	175,103	13,073	13,073	—	6,218	155,812	*698	
Other costs	69,817	*108,623	43,166	43,965	3,866	379,312	299,411	356,213	1,351,820	768,438	738,898	*29,540	198,987	384,395	*6,672	
Less: Inventory, end-of-year	432,443	400,859	404,234	428,063	196,861	335,098	1,424,503	345,720	247,721	21,302	21,217	*85	57,292	169,127	*17,026	
Advertising	21,160	9,230	46,643	23,854	10,090	32,977	124,240	37,445	258,750	6,484	2,632	3,852	86,094	166,172	3,320	
Amortization	*599	*988	*295	*106	—	*3,714	739	*893	2,169	*34	*34	—	*1,016	1,120	629	
Bad debts from sales or services	6,062	2,433	951	598	759	7,903	13,179	3,812	32,968	5,936	640	5,296	18,971	8,061	*86	
Bank charges	2,089	1,502	628	1,746	1,395	3,060	9,793	1,896	17,575	877	774	102	10,738	5,960	91	
Car and truck expenses	14,116	15,652	57,367	22,669	16,318	262,089	195,433	113,053	1,080,688	41,197	33,029	8,168	383,783	655,708	16,004	
Commissions	*3,410	*337	6,557	*12,122	*1,728	111,110	66,679	94,132	913,171	37,723	13,751	23,972	294,863	580,585	2,783	
Depletion	*4,406	*88	—	—	—	*59	505	*93	11,360	3,195	2,687	*509	2,325	5,839	*374	
Depreciation	35,461	42,345	33,105	36,542	16,732	108,256	206,885	78,594	642,985	30,043	22,761	7,283	190,210	422,731	73,195	
Dues and publications	3,488	1,802	2,456	1,660	1,852	6,165	11,210	3,122	150,858	3,869	3,434	435	35,154	111,834	2,535	
Employee benefit programs	*1,096	637	*440	*487	*676	466	3,586	1,753	16,154	222	*164	*58	12,829	3,103	*149	
Freight	1,593	1,067	7,342	5,686	2,747	9,654	46,159	9,831	22,810	*965	*943	*22	335	21,510	*888	
Insurance	32,991	25,244	24,530	22,584	5,595	40,752	121,453	38,088	170,928	4,946	3,791	1,155	73,700	92,281	11,757	
Interest on business indebtedness	27,050	33,850	17,579	18,442	10,501	55,933	88,538	50,709	559,959	53,889	38,952	14,937	123,642	382,429	108,659	
Laundry and cleaning	1,322	2,114	2,560	364	*277	2,396	3,332	1,162	7,541	369	*57	*312	2,768	4,404	450	
Legal and professional services	9,235	10,456	9,223	6,187	4,339	12,292	34,561	9,347	142,510	15,408	12,500	2,907	44,208	82,894	2,826	
Office supplies and postage	11,496	2,832	6,052	6,051	3,847	32,567	53,047	19,582	264,150	11,401	8,870	2,531	153,617	99,132	2,721	
Pension and profit-sharing plans	*482	*615	*20	*21	*122	*277	*394	*1,823	8,834	*1,483	*1,464	*19	6,071	1,281	*24	
Rent on business property	43,008	55,423	70,541	59,483	36,385	56,501	343,150	64,044	428,219	47,196	37,026	10,171	201,356	179,666	3,639	
Repairs	9,570	22,047	23,569	12,897	3,780	25,391	77,532	19,725	85,827	3,319	2,546	772	22,427	60,082	18,789	
Salaries and wages	218,399	158,490	91,334	126,497	51,534	154,706	659,636	178,541	792,396	34,963	26,470	8,494	547,287	210,145	35,258	
Jobs credit	*479	—	*37	—	—	—	*1,234	*63	*1,085	*6	*6	—	*1,079	—	—	
WIN credit	—	—	—	—	—	—	—	—	*143	*7	*7	—	—	*136	—	
Supplies	11,600	14,300	12,850	15,803	6,311	29,725	52,472	46,358	57,270	791	739	52	20,573	35,906	2,477	
Taxes	38,048	62,102	21,858	40,942	13,848	50,211	204,529	46,857	199,234	5,120	3,533	1,586	55,646	138,468	43,870	
Travel and entertainment	2,818	6,281	20,107	10,019	5,253	73,577	47,177	38,806	413,487	41,956	32,554	9,403	143,079	228,452	5,266	
Utilities and telephone	41,026	65,174	35,697	31,754	14,152	78,408	211,961	66,219	393,549	15,637	11,515	4,122	163,430	214,483	34,235	
Windfall profit tax withheld	*6	—	—	—	—	—	—	*52	—	3,287	2,090	*188	535	663	*22	
Other business deductions	44,024	41,103	58,314	60,041	28,684	344,218	370,935	160,228	1,574,332	139,985	110,490	29,495	543,331	891,016	49,886	
Net income	291,110	190,954	230,187	189,147	84,669	1,042,495	1,429,374	633,505	7,700,632	711,311	611,470	99,841	3,052,691	3,936,630	99,713	

Footnotes at end of table.

Table 3. — Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981 — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Finance, insurance, and real estate—Continued				Total	Services										
	Real estate—Continued					Hotels and other lodging places			Personal services							
	Lessors, other than buildings	Real estate agents, brokers, and managers	Subdividers and developers, except cemeteries	Other real estate		Total	Total	Motels, motor hotels, and tourist courts	Other lodging places	Total	Coin- operated laundries and dry cleaning	Other laundry, cleaning, and garment services	Photo- graphic studios, portrait	Beauty shops	Barber shops	Other personal services
(73)	(74)	(75)	(76)	(77)	(78)	(79)	(80)	(81)	(82)	(83)	(84)	(85)	(86)	(87)		
Businesses with net income																
Number of returns	3,037	378,034	2,456	9,598	2,931,739	26,081	11,165	14,916	560,088	8,462	36,685	34,319	183,797	68,844	227,981	
Business receipts, total	115,578	8,342,903	195,111	310,845	91,170,541	1,983,931	1,105,214	878,716	9,686,758	357,511	1,522,939	1,044,330	3,220,122	1,192,161	2,349,695	
Income from sales and operations	112,135	7,922,224	179,783	308,012	89,745,861	1,955,867	1,098,495	857,373	9,592,334	357,219	1,516,393	1,025,540	3,212,288	1,156,174	2,324,721	
Other business income	3,442	402,424	15,327	2,833	1,386,253	27,939	6,596	21,344	93,869	*292	*6,546	18,790	7,834	35,434	24,973	
Windfall profit tax credit or refund	—	*18,255	—	—	38,427	*124	*124	—	*555	—	—	—	—	*554	*1	
Business deductions, total	88,349	4,706,648	157,575	184,227	59,295,258	1,734,823	957,377	777,446	6,872,617	290,723	1,156,706	833,326	2,351,875	660,180	1,579,806	
Cost of sales and operations, total	*57,758	811,842	75,646	*7,607	17,671,245	394,511	187,629	206,883	1,587,659	52,175	237,028	259,741	503,059	47,882	487,775	
Inventory, beginning-of-year	—	150,246	*12,093	*88	1,178,799	14,903	4,651	10,252	170,511	*1,865	*11,902	43,610	26,737	9,436	76,960	
Purchases	*6,228	306,072	*6,603	*7,466	10,459,483	283,753	123,281	160,472	731,998	26,788	52,265	143,816	184,571	21,072	303,486	
Cost of labor	*9,944	73,352	*23	—	2,144,335	34,905	18,642	*16,262	317,434	*10,179	94,285	20,389	137,606	*10,418	44,557	
Materials and supplies	*5,430	141,263	*6,980	*1,442	1,985,234	27,231	21,948	5,283	289,239	*7,731	50,037	36,795	109,602	11,670	73,404	
Other costs	*36,156	279,757	*60,967	*844	3,419,406	49,588	23,463	*26,124	246,365	*7,916	39,937	64,763	76,083	*2,712	54,954	
Less: Inventory, end-of-year	—	138,848	*11,020	*2,233	1,516,013	15,868	4,356	11,512	167,888	*2,305	11,399	49,632	31,540	7,425	65,587	
Advertising	*14	156,682	1,168	5,079	598,016	19,143	10,752	8,391	142,528	2,607	23,011	32,454	46,323	12,372	25,761	
Amortization	*12	356	*123	—	61,454	112	*57	*55	5,628	—	*447	*185	*1,605	*132	*3,258	
Bad debts from sales or services	*1	5,903	*66	*2,005	84,636	4,985	727	4,258	11,023	*25	1,012	2,385	1,942	*149	5,510	
Bank charges	*27	5,573	5	264	55,972	1,531	966	544	8,808	148	1,733	366	3,234	2,404	924	
Car and truck expenses	*1,567	618,064	4,355	15,717	2,700,591	29,849	10,416	19,433	221,159	13,117	45,041	28,427	41,656	11,513	81,406	
Commissions	*2,402	529,906	12,967	32,527	615,442	10,343	4,786	5,557	68,165	*181	*4,564	11,740	19,772	*23,140	8,788	
Depletion	—	5,291	*166	*7	47,801	*534	*276	*258	*458	—	*429	—	*13	*7	*8	
Depreciation	4,723	330,563	4,521	9,729	3,423,015	192,588	105,839	86,748	389,565	30,954	88,525	53,059	100,853	25,410	90,763	
Dues and publications	*37	106,664	285	2,313	477,972	3,719	2,143	1,576	26,751	1,152	2,879	4,014	10,145	3,181	5,381	
Employee benefit programs	—	2,687	*71	*196	81,025	1,446	*475	*971	7,963	*117	*533	*2,703	*1,005	*359	3,247	
Freight	*4	20,614	*4	—	64,044	602	257	*345	3,998	*51	*104	1,298	1,114	*9	1,422	
Insurance	539	73,845	528	5,613	1,542,499	51,595	24,936	26,659	142,359	8,009	35,985	11,732	39,259	12,474	34,899	
Interest on business indebtedness	4,749	240,511	17,907	10,603	1,572,815	149,496	88,639	60,857	168,149	7,280	33,965	34,913	34,653	8,237	49,102	
Laundry and cleaning	—	3,605	*47	*301	224,959	24,590	19,336	5,254	64,536	*481	8,930	288	36,412	10,921	7,504	
Legal and professional services	1,054	72,846	1,626	4,542	777,394	11,414	7,055	4,359	61,776	1,539	9,616	11,279	22,248	5,069	12,026	
Office supplies and postage	256	90,041	568	5,546	1,022,642	7,242	4,051	3,190	53,367	610	6,267	17,262	12,936	4,445	11,846	
Pension and profit-sharing plans	—	1,170	—	*87	81,778	*209	*83	*116	*1,406	*205	—	*9	—	—	*1,192	
Rent on business property	*216	163,738	1,716	10,357	3,528,845	41,136	26,457	14,679	676,120	24,776	98,671	37,616	298,574	130,594	85,889	
Repairs	*88	38,723	421	2,061	828,338	76,616	43,005	33,611	143,670	17,709	37,063	7,473	42,319	10,361	28,745	
Salaries and wages	*1,246	149,987	4,434	19,220	8,541,570	192,697	133,944	58,753	1,225,874	31,744	146,699	105,711	560,573	189,915	191,231	
Jobs credit	—	—	—	7,191	—	*43	*42	*1	*1,214	—	*127	—	—	*726	*361	
WIN credit	—	*136	—	5,474	—	*27	*18	*9	*2,099	—	—	—	*1,428	*672	—	
Supplies	*12	31,863	*21	1,533	1,394,875	43,817	26,160	17,658	341,221	17,312	56,837	38,808	151,031	36,788	42,444	
Taxes	1,007	87,240	2,844	3,508	1,392,801	77,176	54,978	22,198	195,736	7,782	34,344	20,838	79,210	16,772	36,789	
Travel and entertainment	*1,862	212,859	1,341	7,125	1,081,149	4,861	1,493	45,476	453	5,476	18,322	10,806	1,480	11,137	4,861	
Utilities and telephone	758	167,302	3,263	8,925	2,398,753	197,882	112,566	85,316	508,693	52,329	125,219	28,044	171,198	45,734	86,168	
Windfall profit tax withheld	—	431	*210	—	10,344	*549	*261	*288	—	—	—	—	—	—	—	
Other business deductions	10,018	778,479	23,271	29,362	9,027,948	196,251	88,246	108,005	773,844	19,986	152,327	108,785	163,561	62,230	266,955	
Net income	27,229	3,645,534	37,536	126,619	31,908,232	252,135	149,568	102,567	2,814,141	66,788	366,234	211,004	868,247	531,980	769,888	

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

(All figures are estimates based on samples—money amounts are in thousands of dollars)

Item	Services—Continued												
	Business services					Automobile repair and services					Miscellaneous repair services	Amusement and recreation services, including motion pictures	
	Total	Advertising	Services to buildings	Management and public relations	Other business services	Total	Automobile repair shops			Automobile parking and other services		Total	Producers, orchestras, and entertainers
							Total	General automobile repair shops	Other automobile repair				
	(88)	(89)	(90)	(91)	(92)	(93)	(94)	(95)	(96)	(97)	(98)	(99)	(100)
Businesses with net income													
Number of returns	658,781	30,947	114,554	240,724	272,556	154,013	131,615	90,629	40,986	22,398	147,756	150,584	92,426
Business receipts, total	16,586,473	1,275,787	1,579,292	5,061,081	8,670,313	9,267,312	7,826,621	5,545,162	2,281,459	1,440,691	3,997,052	3,627,091	1,541,375
Income from sales and operations	16,184,057	1,259,194	1,562,484	4,883,945	8,478,434	9,235,515	7,797,749	5,516,881	2,280,868	1,437,766	3,984,753	3,512,048	1,508,141
Other business income	390,548	16,592	16,808	165,342	191,806	31,797	28,872	28,281	*591	2,925	12,299	114,949	33,141
Windfall profit tax credit or refund	11,868	—	—	11,794	*73	—	—	—	—	—	—	*94	*93
Business deductions, total	10,590,803	928,905	976,656	2,311,431	6,373,811	7,857,146	6,639,362	4,725,093	1,914,269	1,217,784	2,966,273	2,569,373	931,103
Cost of sales and operations, total	3,981,128	585,295	208,333	408,344	2,779,156	4,766,172	4,174,627	3,072,636	1,101,991	591,545	1,345,526	664,367	139,863
Inventory, beginning-of-year	181,416	*12,334	7,329	28,986	132,767	312,075	263,967	226,293	37,674	48,108	157,516	65,965	*853
Purchases	2,265,857	303,619	91,608	151,230	1,719,399	3,394,030	2,989,653	2,333,968	655,684	404,377	885,148	448,677	25,926
Cost of labor	378,598	*7,503	71,725	49,464	249,905	555,745	546,412	363,884	182,528	9,333	115,794	65,432	26,794
Materials and supplies	351,992	61,311	28,628	64,577	197,476	430,130	410,360	238,505	171,855	19,770	246,234	20,129	4,856
Other costs	1,026,862	214,304	28,487	138,095	645,975	396,026	240,268	141,005	99,263	155,758	123,428	146,594	83,418
Less: Inventory, end-of-year	223,598	13,777	19,445	24,010	166,367	321,834	276,033	231,019	45,014	45,802	182,594	82,430	*1,983
Advertising	116,434	18,918	12,100	23,183	62,233	66,898	57,865	42,027	15,838	9,033	46,132	29,401	9,987
Amortization	5,120	—	*3,333	1,458	329	*3,724	*1,192	*453	*739	*2,532	*3,250	21,301	17,244
Bad debts from sales or services	13,926	*557	*1,397	3,080	8,891	14,941	12,880	11,733	1,148	2,061	4,876	1,043	*774
Bank charges	8,238	444	1,545	2,643	3,606	7,205	6,766	4,520	2,247	439	1,995	2,380	686
Car and truck expenses	721,683	58,952	120,181	210,348	332,202	203,823	163,887	118,544	45,343	39,936	222,362	132,792	81,596
Commissions	222,077	7,696	27,755	34,648	151,979	42,094	9,668	3,960	*5,708	32,426	7,956	76,533	46,975
Depletion	22,077	*7	*180	19,055	2,855	*770	—	—	—	*770	*283	446	*135
Depreciation	667,555	22,633	58,695	160,034	426,193	299,321	212,695	148,126	64,569	86,626	134,476	194,639	73,417
Dues and publications	56,921	4,133	1,360	32,569	18,859	6,327	5,450	3,714	1,736	877	3,678	14,436	8,185
Employee benefit programs	11,882	*148	*410	3,741	7,584	9,698	8,150	*5,548	*2,602	*1,548	*1,928	995	105
Freight	11,875	286	*706	907	9,975	6,024	4,526	3,333	1,193	1,498	8,338	2,070	422
Insurance	179,942	7,546	32,110	25,538	114,749	195,856	160,247	103,760	56,487	35,609	73,106	47,621	9,534
Interest on business indebtedness	263,354	5,990	33,343	75,908	148,112	132,884	97,950	69,279	28,671	34,934	63,450	55,438	11,808
Laundry and cleaning	12,308	347	4,006	2,424	5,530	29,158	27,577	19,000	8,577	1,581	5,811	8,336	4,891
Legal and professional services	122,760	5,101	8,073	56,883	52,703	38,485	32,660	21,256	11,404	5,825	14,048	38,238	24,273
Office supplies and postage	150,271	7,510	9,512	55,129	78,119	27,935	24,667	15,169	9,498	3,268	22,255	15,332	9,223
Pension and profit-sharing plans	3,667	*947	*19	748	1,954	*1,732	*916	*161	*755	*816	*538	189	150
Rent on business property	349,952	22,208	19,310	107,332	201,101	272,416	202,467	128,864	73,603	69,949	110,418	110,437	30,530
Repairs	124,106	4,876	13,193	16,237	89,801	86,012	60,616	46,770	13,846	25,396	47,061	50,085	10,151
Salaries and wages	935,507	12,431	165,996	131,479	625,600	671,482	561,754	368,550	193,204	109,729	243,745	228,303	45,819
Jobs credit	*166	—	*166	—	—	*644	—	—	—	*644	—	*68	—
WIN credit	*151	—	—	*143	*9	—	—	—	—	—	—	*49	—
Supplies	162,136	11,611	58,328	20,946	71,251	128,428	110,314	60,907	49,407	18,114	85,669	54,519	19,661
Taxes	163,625	6,848	19,961	32,976	103,840	178,656	153,430	102,379	51,051	25,225	67,100	53,406	5,892
Travel and entertainment	354,350	24,268	9,943	199,409	120,731	13,523	10,005	7,925	2,079	3,518	14,554	69,381	52,550
Utilities and telephone	278,841	22,215	31,666	77,920	147,041	227,382	186,231	116,452	69,779	41,151	119,753	78,562	25,258
Windfall profit tax withheld	2,999	—	—	2,102	897	—	—	—	—	—	—	*116	—
Other business deductions	1,648,387	97,938	135,386	606,534	808,529	426,843	352,823	250,028	102,794	74,020	317,965	619,123	301,975
Net income	6,006,188	346,882	602,636	2,757,210	2,299,461	1,413,876	1,187,259	820,069	367,191	226,617	1,030,779	1,066,931	616,748

Footnotes at end of table.

Table 3.—Nonfarm Sole Proprietorship Businesses: Income Statement for Selected Industries, 1981—Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

Item	Services—Continued														Nature of business not allocable
	Amusement and recreation services, including motion pictures—Continued			Medical and health services				Legal services	Educational services	Engineering and architectural services	Accounting, auditing, and bookkeeping services			Other services	
	Professional sports clubs and promoters	Racing, including track operation	Other amusement and recreation services	Total	Offices of physicians	Offices of dentists	Other medical and health services				Total	Certified public accountants	Other accounting, auditing, and bookkeeping services		
	(101)	(102)	(103)	(104)	(105)	(106)	(107)	(108)	(109)	(110)	(111)	(112)	(113)	(114)	(115)
Businesses with net income															
Number of returns	2,975	10,248	44,935	370,567	131,195	79,524	159,848	165,869	110,492	67,972	180,918	28,544	152,374	338,618	72,870
Business receipts, total	181,248	397,542	1,506,925	23,492,135	9,834,382	7,568,025	6,089,728	7,519,861	1,128,295	2,528,382	3,610,828	1,350,784	2,260,063	7,742,446	2,545,227
Income from sales and operations	172,682	371,738	1,459,487	23,129,425	9,655,045	7,511,738	5,962,643	7,398,903	1,093,272	2,461,418	3,568,515	1,343,038	2,225,477	7,829,753	2,515,485
Other business income	8,566	25,804	47,438	349,283	166,111	56,287	126,885	109,689	35,017	66,879	42,277	7,726	34,551	111,708	29,494
Windfall profit tax credit or refund	*1	—	—	13,427	*13,226	—	*200	*11,269	*6	*65	*35	—	*35	*985	*248
Business deductions, total	154,179	332,820	1,151,271	12,947,340	4,581,306	4,504,896	3,861,139	3,987,456	748,732	1,512,488	2,095,428	778,051	1,317,377	5,412,780	1,934,207
Cost of sales and operations, total	*85,222	69,600	369,681	1,527,438	291,466	518,677	717,294	149,140	92,658	360,581	357,248	61,701	295,547	2,444,817	1,022,678
Inventory, beginning-of-year	*5,940	*3,970	55,202	40,025	11,314	9,327	19,383	*1,466	10,705	7,277	73,745	*12	73,733	143,196	55,599
Purchases	*83,719	*43,395	295,637	494,829	61,394	28,735	404,699	30,743	19,524	41,368	272,800	*4,536	268,265	1,590,755	609,968
Cost of labor	*1,710	*15,589	21,339	205,059	46,196	86,257	72,606	16,316	*36,650	144,217	124,201	*44,209	79,993	149,984	34,353
Materials and supplies	*1,168	*1,196	12,909	368,319	88,936	163,042	116,341	10,646	14,398	82,781	11,268	*4,958	8,311	132,856	193,104
Other costs	*116	*11,504	51,557	480,707	111,615	240,662	128,429	93,945	23,408	90,180	37,224	8,000	29,224	705,079	197,920
Less: Inventory, end-of-year	*7,431	*6,054	66,961	61,501	27,989	9,347	24,165	3,877	12,028	5,253	161,990	*12	*161,978	277,054	68,268
Advertising	*111	560	18,743	67,575	11,129	20,549	35,897	24,209	20,308	3,853	11,086	2,247	8,838	50,450	5,856
Amortization	*3,677	—	*380	13,087	3,412	5,489	4,186	3,672	*230	*59	*1,644	*611	*1,034	3,627	*3
Bad debts from sales or services	*54	—	215	11,317	7,080	1,541	2,697	11,868	843	3,738	856	*297	*359	5,419	2,676
Bank charges	*21	*48	1,626	8,643	2,407	2,970	3,265	4,489	596	971	2,427	1,409	1,018	8,688	618
Car and truck expenses	3,967	11,413	35,816	388,091	189,851	65,574	132,666	210,203	52,267	90,539	141,698	50,052	91,646	286,125	48,428
Commissions	*293	*286	28,979	38,456	6,271	21,642	10,544	36,767	28,130	4,944	5,486	*78	5,408	74,491	18,295
Depreciation	*268	—	*43	2,736	1,935	*241	*561	5,186	*309	*1,050	980	*57	*923	12,971	9,664
Depreciation	3,877	23,294	94,051	793,511	318,355	267,021	208,134	239,178	44,269	83,188	135,150	50,964	84,185	249,575	76,746
Dues and publications	2,670	771	2,810	199,003	98,610	51,980	48,414	86,360	5,803	14,404	38,061	16,689	21,373	22,507	1,865
Employee benefit programs	*29	—	*860	28,482	11,974	6,833	9,675	5,791	*1,784	1,830	5,995	4,387	1,608	3,232	*686
Freight	*26	*303	1,320	2,288	710	692	887	472	426	1,146	357	*16	341	26,447	1,463
Insurance	*2,122	8,400	27,565	558,401	341,678	114,613	102,110	100,944	13,586	43,931	45,072	18,723	26,349	90,086	33,035
Interest on business indebtedness	*1,788	2,473	39,369	416,462	126,071	143,693	146,697	94,739	15,118	23,152	73,163	24,550	46,613	117,409	30,768
Laundry and cleaning	*140	*2,006	1,299	64,135	19,700	21,059	23,376	2,288	1,925	1,252	2,410	*287	2,123	8,211	801
Legal and professional services	*923	5,166	7,877	218,309	108,765	62,386	47,159	139,319	11,887	43,323	22,746	14,611	8,135	55,091	7,345
Office supplies and postage	*430	4,466	5,233	378,153	170,147	119,486	88,520	180,067	16,147	32,264	83,533	34,206	49,327	56,076	4,790
Pension and profit-sharing plans	*16	*5	*17	55,043	30,497	19,618	4,928	8,648	—	4,682	3,200	1,643	*1,556	2,463	*3
Rent on business property	*1,915	10,200	67,792	1,063,846	431,311	340,834	291,701	421,650	83,331	73,964	157,607	68,721	88,886	167,969	40,596
Repairs	*792	12,505	26,636	145,227	52,809	46,737	45,681	41,772	8,388	9,750	21,311	6,687	14,624	74,341	52,882
Salaries and wages	*18,027	36,298	128,160	3,021,022	1,016,067	1,163,937	841,018	822,811	98,106	278,844	447,900	190,588	257,312	375,279	119,377
Jobs credit	—	—	*68	4,687	*765	—	*3,922	*27	—	—	*240	—	*240	*101	*419
WIN credit	—	—	*49	1,672	*63	*115	*1,494	*1	*8	*1,191	*260	*260	—	*15	—
Supplies	*992	5,156	28,711	386,690	113,069	193,949	79,672	23,352	28,745	16,382	18,392	3,085	15,306	105,525	21,890
Taxes	*3,221	3,538	40,756	354,237	129,659	127,946	96,633	107,828	19,138	30,918	55,624	23,747	31,877	89,358	22,235
Travel and entertainment	*2,659	3,656	10,517	178,809	81,413	48,069	49,327	148,360	37,772	51,151	54,960	31,806	23,154	107,952	12,074
Utilities and telephone	5,574	6,978	40,753	478,918	180,738	128,535	169,646	198,831	44,697	39,105	85,234	28,084	57,150	140,854	32,553
Windfall profit tax withheld	*80	—	*35	2,906	2,690	—	*215	1,108	*173	*693	*1	*1	—	1,800	*76
Other business deductions	15,286	129,717	172,145	2,550,914	834,321	1,010,942	705,651	918,432	122,105	297,964	323,987	143,063	180,924	832,133	367,226
Net income	28,319	65,695	356,168	10,545,439	5,253,250	3,063,129	2,229,060	3,533,746	379,563	1,015,878	1,519,863	577,177	942,686	2,329,693	611,690

*This estimate should be used with caution because of the small number of sample returns on which it was based.

**The estimate for this cell is not shown to avoid disclosure of information for specific taxpayers. However, the data are included in the appropriate totals.

*Less than \$500.

NOTE: Detail may not add to total because of rounding.

Table 4. — Nonfarm Sole Proprietorship Businesses: Business Receipts, Depreciation, Net Income and Net Loss by State, 1981

[All figures are estimates based on samples — money amounts are in thousands of dollars]

State	Number of Returns	Business Receipts	Depreciation	Net income less deficit	Net Income	Net Deficit
	(1)	(2)	(3)	(4)	(5)	(6)
United States, total	9,584,790	427,063,055	15,854,513	53,071,828	68,552,791	15,481,163
Alabama	124,602	7,260,072	237,818	636,860	822,546	185,686
Alaska	38,339	1,708,252	126,836	159,215	274,182	114,967
Arizona	124,602	4,697,694	206,109	477,645	754,001	276,356
Arkansas	95,848	5,124,757	190,254	477,645	616,910	139,265
California	1,274,777	58,507,639	2,140,359	6,727,810	9,322,189	2,594,379
Colorado	182,111	6,833,009	364,654	955,289	1,233,819	278,530
Connecticut	124,602	5,551,820	158,545	955,289	1,028,183	72,894
Delaware	19,170	854,126	31,709	106,143	137,091	30,948
District of Columbia	19,170	427,063	15,855	106,143	137,091	30,948
Florida	421,731	17,509,585	776,871	371,501	3,153,093	2,781,592
Georgia	191,696	9,395,387	301,236	1,114,504	1,302,365	187,861
Hawaii	47,924	1,281,189	47,564	212,287	274,182	61,895
Idaho	57,509	2,562,378	110,982	212,287	342,728	130,441
Illinois	440,900	20,071,964	681,744	2,653,581	3,221,639	568,058
Indiana	220,450	9,395,387	317,090	1,220,647	1,439,456	218,809
Iowa	162,941	7,687,135	237,818	796,074	959,637	163,563
Kansas	134,187	6,405,946	269,527	743,003	959,637	216,634
Kentucky	143,772	7,260,072	237,818	796,074	959,637	163,563
Louisiana	143,772	8,114,198	332,945	1,008,361	1,302,365	294,004
Maine	57,509	2,562,378	110,982	318,430	342,728	24,298
Maryland	162,941	6,405,946	206,109	1,008,361	1,165,274	156,913
Massachusetts	210,865	8,968,324	269,527	1,751,364	1,850,729	99,365
Michigan	316,298	13,666,018	206,109	1,592,149	2,056,365	464,216
Minnesota	210,865	8,541,261	332,945	955,289	1,165,274	209,985
Mississippi	76,678	5,124,757	221,963	530,716	616,910	86,194
Missouri	230,035	9,822,450	301,236	1,220,647	1,439,456	218,809
Montana	47,924	2,562,378	110,982	212,287	274,182	61,895
Nebraska	86,263	4,270,631	158,545	424,573	548,364	123,791
Nevada	38,339	1,708,252	95,127	106,143	274,182	168,039
New Hampshire	47,924	2,135,315	79,273	265,358	342,728	77,370
New Jersey	230,035	10,676,576	332,945	1,963,650	2,124,911	161,261
New Mexico	57,509	2,989,441	126,836	265,358	342,728	77,370
New York	565,503	20,926,090	602,472	4,033,444	4,592,549	559,105
North Carolina	210,865	9,395,387	285,381	1,167,576	1,302,365	134,789
North Dakota	38,339	2,135,315	79,273	159,215	205,637	46,422
Ohio	392,976	16,228,396	566,617	2,229,008	2,673,275	444,267
Oklahoma	182,111	8,968,324	364,654	902,218	1,302,365	400,147
Oregon	153,357	5,978,883	269,527	689,931	891,092	201,161
Pennsylvania	412,146	23,061,405	776,871	2,972,011	3,358,730	386,719
Rhode Island	28,754	1,281,189	47,564	265,358	274,182	8,824
South Carolina	95,848	5,124,757	142,691	583,788	685,455	101,667
South Dakota	38,339	2,562,378	95,127	159,215	205,637	46,422
Tennessee	182,111	9,822,450	285,381	1,061,433	1,233,819	172,386
Texas	699,690	35,446,234	1,553,742	4,245,730	5,757,823	1,512,093
Utah	76,678	2,989,441	142,691	265,358	411,273	145,915
Vermont	28,754	1,281,189	47,564	159,215	205,637	46,422
Virginia	201,281	7,687,135	253,672	1,114,504	1,302,365	187,861
Washington	220,450	8,968,324	364,654	1,114,504	1,439,456	324,952
West Virginia	57,509	2,989,441	110,982	371,501	411,273	39,772
Wisconsin	201,281	8,968,324	380,508	1,008,361	1,233,819	225,458
Wyoming	28,754	1,708,252	95,127	159,215	205,637	46,422
U.S. Citizens Abroad ¹	28,756	8,541,259	31,699	65,360	75,820	10,460

¹Returns filed from Army Post Office and Fleet Post Office addresses and by U.S. citizens living in U.S. possessions or abroad.

NOTE: Detail may not add to total because of rounding.



This section contains brief descriptions of most of the terms that appear in the tables in this report. The instructions for the Schedules C and F included in Section 6 of this report provide additional information about many items.

Explanations of terms are designed to aid in understanding the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or related regulations, procedures, or policies. Code sections cited are those which were in effect during the period covered by this report. Generally, terms used in this report are identical definitionally to those used in other Statistics of Income reports. Differences in meaning are noted below. Also, in cases where the definition of a term has changed since the Statistics of Income--1979-1980, Sole Proprietorship Returns publication due to tax law revisions or other factors, the symbol (#) follows the term.

Amortization

Amortization was a deduction for recovery of certain capital expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. Examples of items qualifying for the amortization deduction were expenditures for bond premiums, child care facilities, coal mine safety equipment, pollution control facilities, and trademark and trade names.

In order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to items not specified in the Code were transferred to depreciation or other deductions as appropriate. (The deduction for amortization classified by industry is shown in table 3.)

Bad Debts

Bad debts occurring during the year, or a reasonable addition to a reserve for bad debts, were allowable as a deduction under section 166 of the Code.

Recoveries of bad debts previously deducted by taxpayers who used the reserve method were netted against the current year's bad debt deduction; recoveries by taxpayers deducting actual bad debts were included in "other business income." (The deduction for bad debts classified by industry is shown in table 3.)

Business Deductions

Business deductions were the sum of all ordinary and necessary business deduction items reported on the proprietorship schedule plus the deduction from business receipts of "cost of sales and operations." (Business deductions and its components are classified by industry in table 3.)

Business Receipts

Business receipts represented all income from the operation of the business, including: other business income which often consisted of incidental income from such items as sales of scrap or cash rebates (corporations and partnerships generally included these in "other receipts."); and windfall profit tax credits or refunds reduced by the cost of returned goods and allowances. Dividends, interest, rents, royalties, and other investment-type income were generally not included in sole proprietorship receipts, although rents or interest that were actually income from business operations were sometimes included. (For example, rents received by real estate operators and interest received by small loan companies were included.) Business receipts may have included excise and sales taxes which were included in the sales price of the product; some taxpayers reported receipts this way and deducted the taxes as expenses, while others reported their receipts after adjustment for any taxes.

Business receipts and their components, "income from sales and operations," "other business income" and "windfall profit tax credits or refunds," are classified by industry in table 3.

Commissions

Commissions paid to an agent for his or her services were deductible as ordinary and necessary expenses. Identifiable amounts of commissions reported as part of "cost of sales and operations" were transferred during statistical processing. (The deduction for commissions classified by industry is shown in table 3.)

Cost of Labor

Cost of labor was a component of "cost of sales and operations." For nonfarm sole proprietorships, it represented the amount reported on Schedule C-1, Form 1040. The taxpayer was required to reduce the deduction for cost of labor by the amount claimed for the jobs credit. (Cost of labor classified by industry is shown in table 3.)

Cost of Sales and Operations

If the receipts of the business included income from the sale of goods made or bought, "cost of sales" generally included the direct cost of those goods. In this sense it included goods purchased for resale (including inventory change) in trade industries, and raw materials, supplies, labor, and other direct costs in agriculture, mining, manufacturing, and other industries whose principal activity was producing goods. "Cost of operations" related to businesses for which inventories were not an income-determining factor.

Sole proprietorships which engaged in manufacturing or production operations were required to use the "full absorption" method of valuing items in inventory. Both direct and indirect production costs had to be taken

into account in the computation of inventory costs. Indirect costs included repairs, maintenance, utilities, rent, and indirect labor and managerial wages. See the discussions in this section under "purchases," "cost of labor," "materials and supplies," and "other costs." (Cost of sales and operations is classified by industry in table 3.)

Depletion

This deduction was allowed for the exhaustion of natural deposits and timber. For standing timber, depletion was computed on the basis of cost. In the case of natural deposits, the depletion could be computed either on the basis of cost or upon a fixed percentage of the gross income, less rents and royalties, from the depletable property. Generally, for gas and oil wells, the gross income was the actual sales price, or representative market or field price if the gas or oil was later converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required under provisions of Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except oil and gas), could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

* Percentage depletion, though based on percentages of gross income from the depletable property, was limited. Generally, it could not exceed 50 percent of the net income from the property (computed without the depletion deduction). Percentage depletion rates for each type of natural deposit were listed in Code section 613 and ranged from 5 to 22 percent.

Generally, percentage depletion could not be used for oil and gas wells. However, independent producers and royalty owners could use percentage depletion, provided they did not refine more than 50,000 barrels of crude oil in any day and provided they did not sell oil or natural gas through a retail outlet. The depletion deduction for these "small producers" was limited to 65 percent of their net income before the depletion deduction. If the 65 percent limit caused an amount to be disallowed for a taxable year, the sole proprietor could carry the disallowed portion to the next year for inclusion in the depletion deduction. The depletion rate for small producers for income year 1981 was 20 percent for a maximum daily average of 1,000 barrels.

The Tax Reduction Act of 1975 repealed several depletion allowances. See Statistics of Income--1975, Business Income Tax Returns for a detailed discussion of the Act. The statistics in this report include any identifiable depletion reported as a cost of sales and operations. (The deduction for depletion classified by industry is shown in table 3.)

Depreciation (#)

The deduction for depreciation permitted a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property in cases where the estimated life of the property exceeded one year. A deduction for depreciation was not allowable on inventories or land (apart from the physical improvements or developments to it).

In 1962, standard lives guidelines were issued for establishing the reasonableness of the depreciation deduction. These guidelines were based on groupings of assets according to the industrial activities in

which they were used. Depreciation could alternatively be computed using separate useful lives for each individual asset. These "guideline lives" were modified for 1971 under the "class life asset depreciation range" (CLADR) system. Under this system, the taxpayer grouped assets of the same type acquired in the same year into one or more "vintage" accounts and assigned each account a useful life chosen from a published permissible range of lives. The range of useful lives was generally within 20 percent of the industry-grouped "guideline lives" established under the previous rules. Use of the 1971 rules did not have to be justified based on past retirement and replacement practices. The only allowable depreciation methods under the system were the straight-line, declining balance, and sum of the years-digits. Salvage value was not to be taken into account in computing depreciation, and no "vintage" account could be depreciated below a reasonable salvage value. Under the CLADR system, assets acquired prior to 1971 were depreciated under the revised rules, but no range of useful lives was allowed.

Several methods of computation were used in determining the deduction for income year 1981. Most taxpayers elected to use the newly introduced method, the Accelerated Cost Recovery System (ACRS) for their new acquisitions. This system replaced the Asset Depreciation Range (ADR) system. This new method recovered the cost of eligible property over a 3-, 5-, 10-, or 15-year period. For any tax year that the ADR System was elected, taxpayers were still bound by all its accounting and reporting rules throughout the remaining period of use of the asset. Other taxpayers elected to continue use of the straight-line method, whereby an equal amount is deducted in each year of the useful life of the asset. The declining balance and the sum of the years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used.

Amounts shown as depreciation include any identifiable depreciation reported as an operating or manufacturing cost. Also included in the statistics are amounts deducted on leasehold improvements, patents, and copyrights. Additional first-year depreciation (Internal Revenue Code section 179) was included. (Depreciation is classified by industry in tables 2 and 3.)

Employee Benefit Programs

Contributions by employers to employee benefit plans other than deferred compensation plans were deductible under Code section 162 for all forms of business organizations. These plans included such things as hospitalization insurance, health and accident insurance, group life insurance, and other employee welfare plans. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for employee benefit programs classified by industry is shown in table 3.)

Income From Sales and Operations

See "Business Receipts" for definition. (Income from sales and operations classified by industry is shown in table 3.)

Insurance

Insurance included the amounts reported as ordinary and necessary business expenses as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible expenses

were premiums paid for fire, hazard, and business vehicle insurance. Amounts paid for workmen's compensation insurance were included in the taxes paid deduction. (The deduction for insurance expenditures classified by industry is shown in table 3.)

Interest Paid

Interest paid in connection with business indebtedness was deductible as an ordinary and necessary business expense. Included in the statistics were amounts of interest paid on installment purchases if they were stated in the contract, as well as certain unstated amounts under Code section 483. (The deduction for interest paid classified by industry is shown in tables 2 and 3.)

Inventories

Inventories consisted of goods held for sale or raw materials and supplies that would become a part of goods held for sale. Taxpayers engaged in manufacturing, trade, or any other business (except farming) where the production, purchase, or sale of merchandise was an income producing factor, were required to use inventories in computing the gross income from their businesses. The use of inventories required that direct expenses of production, such as factory labor for a manufacturing concern, be accrued and charged against sales in the year that the finished goods were sold. In accounting for the sale of goods, therefore, all such businesses were required to use the accrual method of accounting. Inventories were normally valued at the lower of actual cost or market price.

In order to conform as nearly as possible to the best accounting practices and to clearly reflect income (as required by section 471 of the Internal Revenue Code), both direct and indirect production costs had to be taken into account in the computation of costs in accordance with the "full absorption" method of inventory costing. Under this method of inventory costing, production costs had to be allocable to goods produced during the taxable year, whether they were sold during the taxable year or whether they were in inventory at the close of the taxable year. Thus, the business had to include as costs all direct production costs and certain indirect production costs. (Inventories classified by industry are shown in table 3.)

Jobs Credit (#)

The Tax Reduction and Simplification Act of 1977 created a credit against income tax which provided employers with a tax incentive to create new jobs. Generally, the jobs tax credit was based upon the aggregate unemployment insurance wages paid under the Federal Unemployment Tax Act (FUTA). For income years 1980 and 1981, the basis of the credit was limited to wages paid to seven specific groups of structurally unemployed individuals. (Jobs credit reported in the deduction section of Schedule C is classified by industry in table 3.)

Legal and Professional Services

The deduction for legal and professional services included amounts paid for accounting and bookkeeping services as well as those fees paid to lawyers, doctors, architects, and others rendering professional service to the sole proprietorship. (The deduction for legal and professional service classified by industry is shown in table 3.)

Material and Supplies

The value of materials and supplies was a component of cost of goods sold. For nonfarm businesses, it was the amount in Schedule C-1. (Materials and supplies classified by industry is shown in table 3.)

Net Income Less Deficit

Net income less deficit was the sum of net income (for businesses reporting profit) offset by the deficit (for businesses reporting loss) for all businesses within a particular industry or income classification. Net income or loss for each business was the result of business receipts minus the sum of cost of sales and operations and other business deductions. (Net income less deficit appears in all tables.)

Number of Businesses

The number of businesses was based on the number of Schedules C's filed with the individual income tax return, Form 1040, of the sole proprietor. The number of businesses is shown in the statistics for years prior to 1981 and represented the number of active business organizations operated as sole proprietorships by individuals or married couples filing joint returns. For 1981, number of businesses was dropped as the statistical reporting unit and replaced by the "number of returns." See Processing Changes in Section 2 of this report for a discussion of the distinction between number of businesses and number of returns. (Number of businesses for both farm and nonfarm data are shown in table 1.)

Number of Returns

The number of returns represented the number of individual income tax returns, Forms 1040, that were filed with at least one nonfarm proprietorship schedule attached. See Section 2 for a discussion of the distinction between number of returns and number of businesses. (Number of returns is shown in tables 2, 3, and 4.)

Other Business Deductions

This item was computed during statistical processing and comprised business expenses which were not allocable to a specific deduction item on the return form, such as general administrative and selling expenses. (Other business deductions classified by industry are shown in tables 3.)

Other Business Income

See "Business Receipts" for the definition. (Other business income classified by industry is shown in table 3.)

Other Costs

Other costs was a component of "cost of sales and operations." These costs were reported on Schedule C-1, Form 1040 and included such items as containers and packages that were not an integral part of the manufactured product (for example, freight-in, express-in, and cartage-in), raw materials and supplies used in production, merchandise purchased for sale, and overhead expenses such as heat, light, power, maintenance labor, and supervision. If inventories, purchases, and the other components of costs of goods sold were not reported separately, they were included in other costs.

The following items were transferred out of "other costs" and were included in the appropriate deduction

item during statistical processing: amortization, contributions to pension and profit-sharing plans and to employee benefit programs, depletion, depreciation, taxes, interest, bad debts, commissions, rent, and insurance. (Other costs classified by industry are shown in table 3.)

Payroll

Payroll was computed during statistical processing. It was the sum of cost of labor reported in cost of sales and operations plus salaries and wages less jobs and work incentive (WIN) tax credits reported among the deduction items. Various kinds of contract labor not actually representing payroll, such as janitorial or secretarial services, were also included. Payments to owners were excluded.

Amounts of payroll were frequently included by taxpayers in other items, such as commissions, legal and professional fees, or repairs. Because of the difficulty in identifying such amounts, they were shown in these tables as reported by the taxpayer. Thus, the amount shown for payroll is probably understated. (Payroll classified by industry is shown in table 3.)

Pension and Profit-Sharing Plans

This item generally included contributions by employers to deferred compensation employee benefit plans such as retirement, pension, profit-sharing, stock bonus, and annuity plans as defined in Code section 404. The statistics for this item include amounts identified in the cost of sales and operations schedules. (The deduction for pension and profit-sharing plans classified by industry is shown in table 3.)

Purchases

This item was a component of the cost of goods sold. For nonfarm businesses, the source was Schedule C-1. (Purchases classified by industry are shown in table 3.)

Rent Paid

Rent paid on business property was deductible as an ordinary and necessary expense. Identifiable amounts

of taxes and other expenses paid by lessees in connection with rent paid were included in their respective deduction headings. (The deduction for rent paid classified by industry is shown in table 3.)

Salaries and Wages

This item consisted of those salaries and wages paid to employees of the sole proprietor. Wages included as "cost of labor" in the cost of sales and operations schedule on the income tax return were not included. Salaries and wages excluded the jobs and WIN credits if the taxpayer made the required reduction for the credit. Salaries to sole proprietors were not included in this amount. See also "Payroll." (The deduction for salaries and wages classified by industry is shown in table 3.)

Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business expense as well as identifiable amounts reported as part of the cost of sales and operations. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license, and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. Not deductible were such taxes as Federal income taxes, gift taxes, and taxes assessed against local benefits. If a business included in business receipts the sales taxes and excise and related taxes included in the sales price of its products, these taxes also were generally included in the statistics for the deduction for taxes paid. (The taxes paid deduction classified by industry is shown in tables 2 and 3.)

Travel and Entertainment

Travel and entertainment expenses were deductible as ordinary and necessary business expenses. Identifiable amounts of travel and entertainment expenses in "other business deductions" were transferred during statistical processing to this item. (The deduction for travel and entertainment classified by industry is shown in table 3.)

The industrial classification system used in this report was based on the Standard Industrial Classification Manual as discussed in Section 2. Industrial classifications used for sole proprietorships are similar to those used in the Statistics of Income, Partnership Returns and Statistics of Income, Corporation Returns reports. The major difference between partnership and sole proprietorship industries is that the finance, insurance and real estate division for partnerships is more disaggregated due to heavier emphasis on these industries in partnership tabulations. Corporation statistics are classified by principal business activity using the Enterprise Standard Industrial Classification (ESIC) which follows closely along the lines of the Standard Industrial Classification (SIC) system. In addition to the "miscellaneous" classifications which exist throughout the SIC system, "not allocable" classifications were established for most major industry groups for purposes of this report. Businesses designated as "not allocable" for Statistics of Income were those with activities too diverse or those with not enough information to classify.

Standard Industrial Classification Codes

Statistics of Income Description

	Agriculture Services, forestry, and fishing
	Agricultural services
0741, 0742.	Veterinary services
0751 (part).....	Livestock breeding
0751 (part), 0752.....	Animal services, except livestock breeding and veterinary
0781-0783.....	Landscape and horticultural services
0711, 0721-0724, 0729, 0761, 0762.....	Other agricultural services
0811, 0821, 0843, 0849, 0851.....	Forestry
0912, 0913, 0919, 0921, 0971.....	Fishing, hunting, and trapping
	Mining
Major group 10 (1011-1099).....	Metal mining
Major groups 11 and 12 (1111-1213).....	Coal mining
Major group 13 (1311-1389).....	Oil and gas extraction
Major group 14 (1411-1499).....	Nonmetallic minerals, except fuels
	Construction
	General building contractors and operative builders
1521, 1522, 1541, 1542.....	General building contractors
1531.....	Operative builders
	Heavy construction contractors
1611.....	Highway and street construction
1622, 1623, 1629.....	Heavy construction, except highway
	Special trade contractors
1711.....	Plumbing, heating, and air conditioning
1721.....	Painting, paper hanging, and decorating
1731.....	Electrical work
1741-1743.....	Masonry, stonework, tile setting, and plastering
1751, 1752.....	Carpentering and flooring
1761.....	Roofing and sheet metal work
1771.....	Concrete work
1781.....	Water well drilling
1791, 1793-1796, 1799.....	Miscellaneous special trade contractors

Sole Proprietorship Returns/1981

Standard Industrial
Classification Codes

Statistics of Income Description

Major group 20 (2011-2099)....	Manufacturing
Major group 22 (2211-2299).....	Food and kindred products
Major group 23 (2311-2399).....	Textile mill products
Major group 24 (2411-2499).....	Apparel and other textile products
Major group 25 (2511-2599).....	Lumber and wood products, except furniture
Major group 27 (2711-2795).....	Furniture and fixtures
Major group 28 (2812-2899).....	Printing, publishing, and allied industries
Major group 31 (3111-3199).....	Chemicals and allied products
Major group 32 (3211-3299).....	Leather and leather products
Major group 33 (3312-3399).....	Stone, clay, and glass products
Major group 34 (3411-3499).....	Primary metal industries
Major group 35 (3511-3599).....	Fabricated metal products
Major group 36 (3612-3699).....	Machinery, except electrical
Major group 37 (3711-3799).....	Electrical and electronic equipment
Major groups 21, 26, 29, 30, 38, 39 (2111-2141, 2611-2661, 2911-2999, 3011- 3079, 3811-3873, 3911-3999).....	Transportation equipment
	Other manufacturing industries
4121.....	Transportation, communication, electric, gas, and sanitary services
4111, 4119, 4131, 4141, 4142, 4151, 4171, 4172.....	Local and interurban passenger transit
	Taxis
4212-4214..	Other passenger transportation
4221, 4222, 4224-4226, 4231.....	Trucking and warehousing
Major group 44 (4411-4469).....	Trucking, local and long distance
Major group 45 (4511-4583).....	Public warehousing and trucking terminals
	Water transportation
4722.....	Air transportation
4723.....	Transportation services
4612, 4613, 4619, 4712, 4742 4743, 4782-4784, 4789..	Passenger transportation arrangement
Major group 48 (4811-4899).....	Freight transportation arrangement
4911, 4922-4925, 4931, 4932, 4939, 4941, 4961, 4971.....	Other transportation services
4952, 4953, 4959.....	Communication
	Electric and gas services
	Sanitary services
	Wholesale and retail trade
5012-5014.....	Wholesale trade
5031, 5039.....	Motor vehicles and automotive equipment
5063-5065.....	Lumber and construction materials
5072, 5074, 5075, 5078.....	Electrical goods
5083.....	Hardware, plumbing, and heat equipment
5081, 5082, 5084-5088.....	Farm machinery and equipment
5021, 5023, 5041-5043, 5051, 5052, 5093, 5094, 5099.....	Other machinery, equipment, and supplies
5122, 5161..	Other durable goods
5133, 5134, 5136, 5137, 5139.....	Drugs, chemicals, and allied products
5141-5149.....	Apparel, piece goods, and notions
5152, 5153, 5154, 5199.....	Groceries and related products
5181, 5182..	Farm-product raw materials
5111-5113, 5171, 5172, 5191, 5194, 5198, 5199.....	Alcoholic beverages
	Other nondurable goods
	Retail trade
	Building materials, hardware, garden supply, and mobile home dealers
5211.....	Lumber and other building materials dealers
5231.....	Paint, glass, and wallpaper stores
5251.....	Hardware stores
5261.....	Retail nurseries and garden supply stores
5271.....	Mobile home dealers

Standard Industrial
Classification Codes

Statistics of Income Description

	Wholesale and retail trade--continued
	Retail trade--continued
	General merchandise stores
5331.....	Variety stores
5311, 5399.....	Other general merchandise stores
	Food stores
5411.....	Grocery stores
5422, 5423.....	Meat and fish markets, including freezer provisions
5431.....	Fruit stores and vegetable markets
5441.....	Candy, nut, and confectionary stores
5451.....	Dairy product stores
5462, 5463.....	Retail bakeries
5499.....	Miscellaneous food stores
	Automotive dealers and service stations
5511.....	Motor vehicle dealers--new car dealers (franchised)
5521.....	Used car dealers
5531.....	Auto and home supply stores
5541.....	Gasoline service stations
5551.....	Boat dealers
5561.....	Recreational vehicle dealers
5571.....	Motorcycle dealers
5599.....	Miscellaneous aircraft and automotive dealers
	Apparel and accessory stores
5611.....	Men's and boys' clothing and furnishing stores
5621.....	Women's ready-to-wear stores
5631.....	Women's accessory and specialty stores
5641.....	Children's and infants' wear stores
5651.....	Family clothing stores
5661.....	Shoe stores
5681.....	Furriers and fur shops
5699.....	Apparel and accessory stores, not elsewhere classified
	Furniture and home furnishings stores
5712.....	Furniture stores
5713.....	Floor covering stores
5714.....	Drapery, curtain, and upholstery stores
5719.....	Home furnishings and equipment stores, except appliance
5722.....	Household appliance stores
5732.....	Radio and television stores
5733.....	Music stores
	Eating and drinking places
5812.....	Eating places
5813.....	Drinking places
	Miscellaneous retail stores
5912.....	Drug stores and proprietary stores
5921.....	Liquor stores
5931.....	Used merchandise stores
5941.....	Sporting goods and bicycle shops
5942.....	Book stores
5943.....	Stationery stores
5944.....	Jewelry stores
5945.....	Hobby, toy, and game shops
5946.....	Camera and photographic supply stores
5947.....	Gift, novelty, and souvenir shops
5948.....	Luggage and leather goods stores
5949.....	Sewing, needlework, and piece good stores
5961.....	Mail order houses
5962.....	Merchandising machine operators
5963.....	Direct selling organizations
5982.....	Fuel and ice dealers, except fuel oil dealers and bottled gas dealers
5983.....	Fuel oil dealers
5984.....	Liquified petroleum gas (bottled gas) dealers
5992.....	Florists
5993.....	Cigar stores and stands
5994.....	News dealers and newsstands
5999.....	Other miscellaneous retail stores

Sole Proprietorship Returns/1981

Standard Industrial
Classification Codes

Statistics of Income Description

6022-6028, 6032-6034,
6042, 6044, 6052, 6054,
6055, 6059.....
6112, 6113, 6131, 6144,
6145, 6146, 6149, 6153,
6159, 6162, 6163.....

6211

6221, 6231, 6281.....

6411.....

6512-6514.....

6515, 6517, 6519.....

6531.....

6541.....

6552.....

6553.....

6611.....

7011 (part).....

7011 (part).....

7021.....

7032.....

7033.....

7041.....

7215.....

7211-7214, 7216-7219.....

7221.....

7231.....

7241.....

7251.....

7261.....

7299.....

7311-7313, 7319.....

7341, 7342, 7349.....

7372, 7374, 7379.....

7392.....

7394.....

7321, 7331-7333, 7339,

7351, 7361, 7362, 7369,

7391, 7393, 7395, 7396,

7397, 7399.....

7512, 7513, 7519 ..

7523, 7525.....

7531.....

7538.....

7534, 7535, 7539.....

7542, 7549.....

7622.....

7623, 7629.....

7641.....

7631, 7692, 7694, 7699.....

7813, 7814, 7819, 7823,

7824, 7829.....

7832, 7833.....

Finance, insurance, and real estate
Finance

Banking and miscellaneous finance

Credit agencies other than banks

Security, commodity brokers, and services

Security brokers and dealers, except
underwriting syndicatesCommodity contracts brokers, exchanges,
and services

Insurance agents, brokers, and services

Real estate

Operators and lessors of buildings

Lessors, other than buildings

Real estate agents, brokers, and managers

Title abstract companies

Subdividers and developers, except
cemeteries

Cemetery subdividers and developers

Combined real estate, insurance, loans,
and law offices

Services

Hotels and other lodging places

Hotels

Motels, motor hotels, and tourist courts

Rooming and boarding houses

Sporting and recreational camps

Trailer parks and camp sites

Organizational hotels and lodging houses,
on a membership basis

Personal services

Coin-operated laundries and dry cleaning

Other laundry, cleaning, and garment
services

Photographic studios, portrait

Beauty shops

Barber shops

Shoe repair and hat cleaning shops

Funeral service and crematories

Miscellaneous personal services

Business services

Advertising

Services to buildings

Computer and data processing services

Management and public relations

Equipment rental and leasing

Other business services

Automobile repair and services

Automotive rentals, without drivers

Automobile parking

Automobile top and body repair shops

General automotive repair shops

Other automotive repair shops

Automotive services, except repair

Miscellaneous repair services

Radio and TV repair shops

Electrical repair shops, except radio
and TV

Reupholstery and furniture repair

Other miscellaneous repair shops

Motion pictures

Motion picture production, distribution,
and services

Motion picture theaters

Standard Industrial
Classification Codes

7922, 7929.....
7932.....
7933.....
7941.....
7948.....
7911, 7992, 7993, 7996,
7997, 7999... ..

8011.....
8021.....
8031.....
8041.....
8042.....
8049 (part).....
8051, 8059.....
8062, 8063, 8069.....
8071.....
8072.....
8049 (part), 8081, 8091.....
8111.....
8211, 8221, 8222, 8231,
8241, 8243, 8244, 8249,
8299.....
8911.....

services
8931 (part).....
8931 (part).....
8999.....

Statistics of Income Description

Services--continued

Amusement and recreation services, except
motion pictures

Producers, orchestras, and entertainers
Billiard and pool establishments
Bowling alleys
Professional sports clubs and promoters
Racing including track operation

Other amusement and recreation services

Medical and health services

Offices of physicians
Offices of dentists
Offices of osteopathic physicians
Offices of chiropractors
Offices of optometrists
Registered and practical nurses
Nursing and personal care facilities
Hospitals
Medical laboratories
Dental laboratories
Other medical and health services

Legal services

Educational services

Engineering and architectural services
Accounting, auditing, and bookkeeping

Certified public accountants
Other accounting, auditing, and
bookkeeping services

Other services



Section 6

Facsimiles of Forms and Instructions

The statistics in this report were derived from the sole proprietorship schedules and also from the parent Forms 1040. Presented in this section are facsimiles of the Schedules C and F and the appropriate instructions. A facsimile of the Individual Income Tax Return, Form 1040, appears in Statistics of Income--1981, Individual Income Tax Returns.

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**SCHEDULE F
(Form 1040)**

Department of the Treasury
Internal Revenue Service (10)

Name of proprietor(s)

Farm Income and Expenses

▶ Attach to Form 1040, Form 1041, or Form 1065.
▶ See Instructions for Schedule F (Form 1040).

OMB No. 1545-0074

1981
16

Social security number

Employer identification number

Farm name and address ▶

Part I Farm Income—Cash Method

Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797.

Sales of Livestock and Other Items You Bought for Resale

a. Description	b. Amount	c. Cost or other basis
1 Livestock ▶		
2 Other items ▶		
3 Totals		
4 Profit or (loss), subtract line 3, column c, from line 3, column b ▶		

Sales of Livestock and Produce You Raised and Other Farm Income

Kind	Amount
5 Cattle and calves	
6 Sheep	
7 Swine	
8 Poultry	
9 Dairy products	
10 Eggs	
11 Wool	
12 Cotton	
13 Tobacco	
14 Vegetables	
15 Soybeans	
16 Corn	
17 Other grains	
18 Hay and straw	
19 Fruits and nuts	
20 Machine work	
21 a Patronage dividends	
b Less: Nonincome items	
c Net patronage dividends	
22 Per-unit retains	
23 Nonpatronage distributions from exempt cooperatives	
24 Agricultural program payments: a Cash	
b Materials and services	
25 Commodity credit loans under election (or forfeited)	
26 Federal gasoline tax credit	
27 State gasoline tax refund	
28 Crop insurance proceeds	
29 Other (specify) ▶	
30 Add amounts in column for lines 5 through 29	
31 Gross profits* (add lines 4 and 30)	

57 Net farm profit or (loss) (subtract line 56 from line 31). If a profit, enter on Form 1040, line 18, and on Schedule SE, Part I, line 1a. If a loss, go on to line 58. (Fiduciaries and partnerships, see the instructions.)

58 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? ☐ Yes ☐ No
If you checked "No," enter the loss on Form 1040, line 18, and on Schedule SE, Part I, line 1a.

*Use amount on line 31 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

For Paperwork Reduction Act Notice, see Form 1040 Instructions.

Part II Farm Deductions—Cash and Accrual Method

Do not include personal or living expenses (such as taxes, insurance, repairs, etc., on your home), which do not produce farm income. Reduce the amount of your farm deductions by any reimbursement before entering the deduction below.

Items	Amount
32 a Labor hired	
b Jobs credit	
c WIN credit	
d Total credits	
e Balance (subtract line 32d from line 32a)	
33 Repairs, maintenance	
34 Interest	
35 Rent of farm, pasture	
36 Feed purchased	
37 Seeds, plants purchased	
38 Fertilizers, lime, chemicals	
39 Machine hire	
40 Supplies purchased	
41 Breeding fees	
42 Veterinary fees, medicine	
43 Gasoline, fuel, oil	
44 Storage, warehousing	
45 Taxes	
46 Insurance	
47 Utilities	
48 Freight, trucking	
49 Conservation expenses	
50 Land clearing expenses	
51 Pension and profit-sharing plans	
52 Employee benefit programs other than line 51	
53 Other (specify) ▶	
54 Add lines 32e through 53	
55 Depreciation (from Form 4562)	
56 Total deductions (add lines 54 and 55)	

57

Schedule F (Form 1340) 1981

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Page 2

Part III Farm Income—Accrual Method (Do not include sales of livestock held for draft, breeding, sport, or dairy purposes; report these sales on Form 4797 and omit them from "Inventory at beginning of year" column.)

a. Kind	b. Inventory at beginning of year	c. Cost of items purchased during year	d. Sales during year	e. Inventory at end of year
59 Cattle and calves				
60 Sheep				
61 Swine				
62 Poultry				
63 Dairy products				
64 Eggs				
65 Wool				
66 Cotton				
67 Tobacco				
68 Vegetables				
69 Soybeans				
70 Corn				
71 Other grains				
72 Hay and straw				
73 Fruits and nuts				
74 Machine work				
75 Other (specify) ▶				
76 Totals (enter here and in Part IV below)	(Enter on line 85)	(Enter on line 86)	(Enter on line 78)	(Enter on line 77)

Part IV Summary of Income and Deductions—Accrual Method

77 Inventory of livestock, crops, and products at end of year (line 76, column e)	
78 Sales of livestock, crops, and products during year (line 76, column d)	
79 Agricultural program payments: a Cash	
b Materials and services	
80 Commodity credit loans under election (or forfeited)	
81 Federal gasoline tax credit	
82 State gasoline tax refund	
83 Other farm income (specify) ▶	
84 Add lines 77 through 83	
85 Inventory of livestock, crops, and products at beginning of year (line 76, column b)	
86 Cost of livestock and products purchased during year (line 76, column c)	
87 Total (add lines 85 and 86)	
88 Gross profits* (subtract line 87 from line 84)	
89 Total deductions from Part II, line 56	
90 Net farm profit or (loss) (subtract line 89 from line 88). If a profit, individuals enter on Form 1040, line 18, and on Schedule SE, Part I, line 1a. If a loss, go on to line 91. (Fiduciaries and partnerships, see the instructions.)	
91 If you have a loss, do you have amounts for which you are not "at risk" in this farm (see instructions)? <input type="checkbox"/> Yes <input type="checkbox"/> No If you checked "No," enter the loss on Form 1040, line 18, and on Schedule SE, Part I, line 1a.	

*Use amount on line 88 for optional method of computing net earnings from self-employment. (See Schedule SE, Part I, line 3.)

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Instructions for Schedule C Profit or (Loss) From Business or Profession

Purpose

If you operated a business or practiced a profession, complete Schedule C. If you had more than one business, or if you and your spouse had separate businesses, you must complete a Schedule C for each business.

Farmers should use Schedule F. For expenses that are part business and part personal, deduct only the business part. For example, if only half of your car usage was for business, deduct only half of the cost of operating the car.

Deduct interest, taxes, and casualty losses not related to your business as itemized deductions on Schedule A.

Report sales, exchanges, and involuntary conversions (other than casualty or theft) of trade or business property on Form 4797, Supplemental Schedule of Gains and Losses.

Use Form 4684, Casualties and Thefts, to report a casualty or theft involving trade or business, or income-producing property.

You must pay social security self-employment tax on income from any trade or business unless you are specifically exempted. Please see Schedule SE.

If you need more information about business income and expenses, get Publication 334, Tax Guide for Small Business.

Information Returns

You may have to file information returns for wages paid to employees, certain payments of fees and other non-employee compensation, interest, rents, royalties, annuities, and pensions. For more information, see Instructions for Form W-3, Transmittal of Income and Tax Statements, and 1986 Annual Summary and Transmittal of U.S. Information Returns.

Item A

Main Business Activity and Product

Report the business activity that accounted for the most income included on Schedule C, Part I, line 1a. Give the general field as well as the product or service. For example, "wholesale—groceries" or "retail—hardware."

Item C

Employer Identification Number

You don't need an employer identification number unless you had a Keogh (H.R. 10) plan or were required to file an employment, excise, or alcohol, tobacco, and firearms tax return.

Item D

Business Address

Use your home address only if you actually conducted the business from your home. You should show a street address instead of a box number.

Item E

Accounting Method

You must use the cash method on your return unless you kept account books. If you kept such books, you can use the cash method, accrual method, or in some cases, the completed contract or percentage-of-completion method. The method used must clearly reflect your income.

If you want to change your accounting method (including the treatment of any item such as inventories or bad debts), you must usually first get the permission of the Commissioner of Internal Revenue. File Form 3115 within the first 180 days of the tax year in which you want to make the change.

If you use the cash method, show all items of taxable income actually or constructively received during the year (in cash, property, or services). Also show amounts actually paid during the year for deductible expenses. Income is constructively received when it is credited to your account or set aside for you to use.

If you use the accrual method, report income when you earn it and deduct expenses when you incur them, even if you do not pay them during the tax year.

Item F

Valuation Methods

Your inventories can be valued at:

- cost,
- cost or market value, whichever is lower, or
- any other method approved by the Commissioner of Internal Revenue.

Item H

Business Use of Your Home

Within certain limits, you may deduct business expenses that apply to a part of your home only if that part is exclusively used on a regular basis:

- a. as your principal place of business, or
- b. as a place of business used by your patients, clients, or customers in meeting or dealing with you in the normal course of your trade or business, or
- c. in connection with your trade or business if it is a separate structure that is not attached to your home.

You may also deduct expenses that apply to space within your home if it is the only fixed location of your trade or business. The space must be used on a regular

basis to store inventory held for use in your trade or business of selling products at retail or wholesale.

If you use space in your home on a regular basis in your trade or business of providing day care service, you may be able to deduct the business expenses even though you also use the same space for nonbusiness purposes.

Please get Publication 587, Business Use of Your Home, for more information.

Part I

Income (Lines 1 through 5)

Line 1a Gross Receipts or Sales

Enter gross receipts or sales from your business.

Installment Sales. If you use the installment method of reporting sales income, please attach a schedule showing separately for 1981 and the three preceding years: gross sales; cost of goods sold; gross profit; percentage of gross profits to gross sales; amounts collected; and gross profits on amounts collected.

Line 1b Returns and Allowances

You should enter on line 1b such items as returned sales, rebates, and allowances from the sales price.

Line 2

Cost of Goods Sold and/or Operations

Cost of Goods Sold. If you engaged in a trade or business in which the production, purchase, or sale of merchandise was an income-producing factor, merchandise inventories must be taken into account at the beginning and end of your tax year. Enter the amount from Schedule C-1, line 8.

Cost of Operations (Inventories Not an Income-Producing Factor). If the amount on line 2 includes the cost of operations, complete the appropriate lines on Schedule C-1.

Line 4a

Income from Overpaid Windfall Profit Tax

Under certain situations, you must report as income on line 4a the amount of any credit or refund of overpaid windfall profit tax you received in 1981 for tax year 1980, based on overwithholding or the net income limitation.

In general, the amount of credit or refund you received is income to the extent you deducted windfall profit tax withheld in 1980 on Schedule C, and received a tax benefit for the deduction on your 1980 tax return.

Line 4b Other Income

Include finance reserve income, scrap sales, amounts recovered from bad debts, interest, and other kinds of miscellaneous income from the business or profession.

Part II

Deductions (Lines 6 through 31)

Line 7 Amortization

You may amortize the cost of pollution-control facilities, on-the-job training facilities (for expenditures made before January 1, 1977) and child-care facilities over a 60-month period instead of taking the depreciation deduction.

You may amortize the following over a period of at least 60 months:

- amounts paid for research, experiments, and a trademark or trade name,
- certain business startup costs paid or incurred after July 29, 1980, in tax years ending after that date.

You may also amortize up to \$10,000 of qualified forestation and reforestation costs over an 84-month period.

You may amortize rehabilitation expenditures for certain certified historic structures over a 60-month period. Or you can take accelerated depreciation if you substantially rehabilitate a certified historic structure.

Real property construction period interest and taxes generally cannot be fully deducted in the year you paid or incurred them. You must capitalize and amortize amounts not allowed as a deduction in the current year. This rule does not apply to low-income housing.

For more information on amortization, please get Publication 535, Business Expenses and Operating Losses.

Line 8

Bad Debts from Sales or Services

Include debts and partial debts arising from sales or services that were included in income and are definitely known to be worthless. Instead of this, you may deduct a reasonable amount that was added during the tax year to a bad debt reserve.

If you later collect a debt that you deducted as a bad debt, include it as income in the year you collect it unless you use the bad debt reserve method. For more information, please get Publication 548, Deduction for Bad Debts.

Line 10 Car and Truck Expenses

You can deduct the actual cost of running your car or truck, or take the fixed mileage rate. You must use actual costs if you use more than one car or truck in your business. If you deduct actual cost, show depreciation on line 13.

The fixed rate is figured at 20 cents a mile for the first 15,000 miles and 11 cents for each mile over 15,000. Add to this amount your parking fees and tolls.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile.

Note: If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get Publication 463, Travel, Entertainment, and Gift Expenses.

Line 12 Depreciation

Enter your total deduction for depreciation on this line. If you claim a deduction for timber depletion, please attach Form T.

Line 13 Depreciation

You can deduct a reasonable allowance for the exhaustion, wear and tear, and obsolescence of property used in a trade or business, or property held for the production of income. The allowance does not apply to stock in trade, inventories, land, and personal assets.

Generally, you MUST use the Accelerated Cost Recovery System (ACRS) for all assets you place in service after December 31, 1980.

- However, you cannot use ACRS for:
- assets placed in service before January 1, 1981,
 - certain public utility property,
 - certain property acquired from related persons, and
 - property acquired in certain nonrecognition transactions.

Use Schedule C-2 to figure your depreciation only if you did not place any assets in service after December 31, 1980. If you need more space, use Form 4562, Depreciation, Part II.

However, if you placed any assets in service after December 31, 1980, use Form 4562 to figure your deduction for all assets. Enter on line 13, the amount from Form 4562, line 5.

Please get Publication 534, Depreciation, for more information.

Line 15 Employee Benefit Programs

Enter the amount of your contributions that are not an incidental part of a pension or profit-sharing plan included on line 22. Also include here contributions to insurance, health, and welfare programs.

Line 18 Interest on Business Indebtedness

If you paid interest for years after 1981, deduct only the part you paid for 1981.

Don't take a deduction on Schedule C for interest you paid or accrued on debts from buying or carrying investment property. Deduct this interest on Schedule A. For more information, see Publication 545, Interest Expense.

Line 22 Pension and Profit-Sharing Plans

You should enter the amount you claim as a deduction for contributions to a pension, profit-sharing, or annuity plan, or plans, for the benefit of your employees. If the plan includes you as a self-employed person, you should enter contributions made as an employer on your behalf (but not voluntary contributions you made as an employee) on Form 1040, line 25, instead of on Schedule C, line 22.

Generally, you are required to file one of the following forms if you maintain a pension, profit-sharing, or other funded deferred compensation plan (other than a Simplified Employee Pension) whether or not it qualified under the Internal Revenue Code and whether or not you claimed a deduction for the current tax year.

Form 5500.—Complete this form for each plan with 100 or more participants.

Form 5500-C, 5500-K, or 5500-R.—Complete the applicable form for each plan with less than 100 participants.

The Employee Retirement Income Security Act of 1974 imposes a penalty for failure to timely file these forms. Note: Only one return is required to be filed for the plan of a group of businesses under common control or a multiemployer collectively-bargained plan. Individual participating employers or contributing employers are not required to file separately.

If you need help, contact an IRS office or get Publication 560, Tax Information on Self-Employed Retirement Plans.

Line 24 Repairs

You can deduct the cost of repairs including labor, supplies, and other items that do not add to the value or increase the life of the property. Do not deduct the value

of your own labor. And do not deduct amounts you spent to restore or replace property. They are chargeable to capital accounts or to depreciation reserves, depending on how depreciation is charged on your books.

You can elect to treat as a current expense up to \$25,000 spent to remove architectural and transportation barriers to the handicapped and elderly. For more information get Publication 533.

Line 27 Travel and Entertainment

You can deduct all ordinary and necessary travel and entertainment expenses paid or incurred in your trade or business.

However, you cannot deduct any expense paid or incurred for a facility (such as a yacht or hunting lodge) that is used for any activity that is usually considered entertainment, amusement, or recreation. Note: You may be able to deduct the expense if the amount is treated as compensation and reported on Form W-2 for an employee or Form 1099-NEC for an independent contractor. Be sure to fill in Schedule C-3 to report expense account information. (See Publication 463 for more details.)

Line 29 Wages

Enter on line 29a the total salaries and wages (other than salaries and wages deducted elsewhere on your return) paid or incurred for the tax year. Do not include any amount paid to yourself.

Enter on line 29b, the jobs credit from Form 5884 and on line 29c, the WIN credit from Form 4874. Subtract the total of these credits from wages shown on line 29a and enter the balance on 29c.

For more details, please get Publication 906, Targeted Jobs, WIN, and Research Credits.

Line 30 Windfall Profit Tax Withheld

If you hold an operating oil, gas, or mineral interest, and you are a cash method taxpayer, deduct on line 30 the amount of windfall profit tax actually withheld in 1981. See Form 6243, Annual Information Return of Windfall Profit Tax—1981 to figure the amount of windfall profit tax actually withheld in 1981.

Line 31 Other Business Expenses

Include all ordinary and necessary business expenses not deducted elsewhere on Schedule C. Do not include the cost of business equipment or furniture, replacements or permanent improvements to property, or personal living and family expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1981.

Line 33 Net Profit or (Loss)

If you have a profit, stop here. Enter the amount here and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you have a loss, go on to line 34 before entering your loss on line 33.

Line 34 "At Risk"

Deductions for losses by persons who are engaged in a trade or business except real estate (other than mineral property) or an activity for the production of income are limited to the amount they have "at risk" in the business. You are "at risk" for an

activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this business that:

- you borrowed from a person who is related to you under section 267(b); OR
- you borrowed from a person who has an interest in the business (other than as a creditor); OR
- you are protected against loss by a guarantee, stop-loss agreement, or similar arrangement; OR
- you are not personally required to pay back the money.

If you do not have any of these kinds of loans or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 33 and combine this amount with the profit or (loss) from your other businesses, if any. Enter the total on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you answered "YES" to the question on line 34, enter on line 33 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter "\$400" on line 33. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter "\$1,000" on line 33.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from Schedule C on Form 1040, line 11, and Schedule SE, Part II, line 5a (or Form 1041, line 6).

If you dispose of an asset used in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity. If you have a net loss, you may be subject to the "at risk" provisions.

Schedule C-3

Expense Account Information

Enter here amounts which you are deducting on Schedule C that were:

- amounts other than wages and salaries, received as advances or reimbursements, and
- amounts you paid for expenses incurred by or for yourself or your employees. Include all amounts charged through any type of credit card, for which you claimed a deduction.

Do not include amounts you paid to buy goods to resell or use in the business. Also, do not include incidental expenses, like bus or taxi fares paid for local errands. Be sure to keep detailed records as proof of amounts spent for entertainment.

Foreign Conventions. Generally, beginning in 1981, you cannot deduct expenses for attending a foreign convention unless it is directly related to your trade or business and it is "as reasonable" for the meeting to be held outside the North American area as within it. These rules apply to employers as well as to employees.

Under the new rules, factors to consider in determining reasonableness include:

- a. The purpose of the meeting and the activities taking place at the meeting;
- b. The purpose and activities of the sponsoring organizations or groups;

c. The residences of the active members of the sponsoring organization and the places at which other meetings of the sponsoring organization or groups have been or will be held; and

d. Other relevant factors you may present.

You cannot deduct expenses for attending meetings held on cruise ships, including those sailing within the territorial waters of the United States.

However, if the foreign convention was scheduled by December 31, 1980, you may choose to apply the rules that were in effect for 1980 to determine whether you can deduct expenses for attending the convention.

For more details, get Publication 463.

Instructions for Schedule F Farm Income and Expenses

Purpose

Use Schedule F to report farm income and expenses if you file Forms 1040, 1041, or 1065. Please get Publication 225, Farmer's Tax Guide, for additional information. It has samples of filled-in forms and schedules, and Important Dates that apply to farmers. You may also want to get Publication 534, Depreciation.

Do not report the following income on Schedule F:

- Rent you received that was based on farm production or crop shares, if you did not run the farm yourself. Report this income on Form 4835 and Schedule E (Form 1040). It is not subject to self-employment tax.
- Rent from your pasture land. Report this income in Part I of Schedule E (Form 1040). However, report pasture income received from taking care of someone else's livestock on line 29 of Schedule F.
- Sales, exchanges, or involuntary conversions (other than casualty or theft) of certain trade or business property. Report this income on Form 4797.
- Sales of livestock held for draft, breeding, sport, or dairy purposes. Report this income on Form 4797.

Which Parts to Use

• Schedule F has 4 parts. The accounting method you used to record your farm income determines which parts you must fill in.

Under the cash method, you include all of your income in the year you actually get it. Generally, you deduct your expenses when you pay them. If you use the cash method, fill in Parts I and II.

Under the accrual method, you include your income in the year you earned it. It does not matter when you get it. You deduct your expenses when you incur them. If you use the accrual method, fill in Parts I, III and IV.

Employer Identification Number

You need an employer identification number only if:

- you had a Keogh (H.R. 10) plan, or
- you were required to file an employment tax, excise tax, or alcohol, tobacco or firearms tax return.

Part I Farm Income

Cash Method

In Part I show the income you received for the items listed on lines 1 through 28. Count both the cash you received and the fair market value of goods or other property you received for these items.

If you ran the farm yourself and received rents based on farm production or crop shares, report these rents as income on the line for the crop, or on line 29.

Line 1

In column (b) show the amount you received from sales of livestock you bought for resale. In column (c) show the cost or other basis of the livestock.

Line 2

In column (b) show the amount you received from sales of other items you bought for resale. In column (c) show the cost or other basis of these items.

Line 4

If you sold livestock because of a drought, you can choose to count the income from the sale in the year after the drought, instead of the year of the sale. You can do this IF:

- your main business is farming, AND
- you can show that you sold the livestock only because of the drought, AND
- your area qualified for Federal aid.

Lines 5 through 19

Show the amount you got from the sale of livestock and produce you raised.

Line 20

Show the amount you were paid for the use of your farm machinery.

Line 21

Show patronage dividends you received in cash, and the dollar amount of qualified written notices of allocation. If you received property as patronage dividends, report the fair market value of the property as income. Include cash advances you received from a marketing cooperative.

You do not have to include as income patronage dividends from buying:

- personal or family items.
- capital assets.
- depreciable assets you use in your business.

Enter these amounts on line 21b. If you do not report patronage dividends from these items as income, you must subtract the amount of the dividend from the cost or other basis of these items.

Line 22

If you get per-unit retains in cash, show the amount of cash. If you get qualified per-unit retain certificates, show the stated dollar amount of the certificate.

Line 24

Enter on line 24a cash you got as price support payments, diversion payments, and cost-share payments (sight drafts). On line 24b, show the amounts the Department of Agriculture paid for materials such as fertilizer or lime, or services such as grading or constructing dams.

Line 25

Report Commodity Credit Corporation loans you received as income if:

- the commodities are delivered or forfeited to the Corporation instead of sold in the market, OR

• you choose to report the loan as income when you receive it. If you do this, attach a statement showing the details of the loan. You must continue to report these loans as income unless the IRS permits you to change your accounting method.

Line 26

If you took a credit for Federal gasoline tax on your 1980 Form 1040, enter the amount of the credit here.

Line 27

Enter the amount of any State gasoline tax refund you got in 1981.

Line 28

In general, you must report crop insurance proceeds in the year you receive them.

However, you may choose to include crop insurance proceeds and certain disaster payments in income in the tax year after the year of damage if you can show that it is your practice to report income from these crops in the later tax year.

Line 29

Use this line to report income other than that shown on lines 1 through 28.

Report the sale of commodity futures contracts on this line if they were made to protect you from price changes. These are a form of business insurance and are considered hedges. Enter any profit on line 29. If you had a loss in a closed futures contract, show it as a minus amount.

Caution: For property acquired and hedging positions established after December 31, 1981, you must clearly identify on your books and records that the transaction was a hedging transaction. Purchase or sales contracts are not true hedges if they offset losses that already happened. If you bought or sold commodity futures with the hope of making a profit due to favorable price changes, do not report the profit or loss on this line. Report the gain or loss on Form 6781, Gains and Losses from Commodity Futures Contracts and Straddle Positions.

Report as income the amount of the credit for alcohol used as a fuel that was entered on Form 6478.

Part II

Farm Deductions

Cash and Accrual Method

Do not deduct:

- personal or living expenses (such as taxes, insurance, or repairs on your home) that do not produce farm income;
- expenses of raising anything you or your family used;
- the value of animals you raised that died;
- loss of inventory;
- personal losses;
- the cost of planting and growing citrus or almond groves for the first four years after you plant them. You must treat these items as part of the cost of the grove. However, you may depreciate the cost of an irrigation system used in connection with the citrus grove, beginning in the year the system is placed in service.

If you were repaid for any part of an expense, you must subtract the amount you were repaid from the deduction.

Farming Syndicates

A farming syndicate may be:

- a partnership, or
- any other noncorporate group, or
- a small business corporation. If a, the interests in the business have ever been for sale in a way that would require registration with any Federal or State agency, or
- b. more than 35% of the loss during any tax year is spread between limited partners or limited entrepreneurs.

(A limited partner or limited entrepreneur is a person who does not take any active part in managing the business, and who can lose only the amount he or she has invested.)

If you are a farming syndicate, your deductions are limited as follows:

- Generally, you can deduct feed, seed, fertilizers and other farm supplies only in the year you actually use them (or only in the year you can deduct them under your accounting method). However, if you bought supplies you could not use because of fire, storm, flood, disease, or other casualty, then you may deduct them in the year you bought them.
- You must spread the cost of poultry you bought to use in business (or to resell) over 12 months, or the useful life, whichever is less.
- You cannot deduct the cost of planting, cultivating, maintaining or developing groves, orchards or vineyards, which produce fruit or nuts, before the tax year in which they produce commercial quantities. You must treat these costs as part of the cost of the grove.

Line 32

Enter the amount you paid for farm labor. You can count the cost of boarding farm labor but not the value of any products they used from the farm. You can count only what you paid household help to care for farm laborers. Do not count the value of your own or your family's labor.

Enter on line 32b the jobs credit from Form 5584 and on line 32c, the WIN credit from Form 4874. Subtract the total of these credits from labor hired on line 32a and enter the balance on line 32e.

For more details, please get Publication 906, Targeted Jobs, WIN, and Research Credits.

Line 33

Enter what you paid for repairs and upkeep of farm buildings (but not your home), machinery and equipment. You can also include what you paid for tools of short life or small cost, such as shovels and rakes.

Line 34

Show the interest you paid on your farm (but not your home) mortgage. Also include interest on other loans related to this farm. If you prepaid interest in 1981 for years after 1981, include only the part that applies to 1981.

Line 35

If you are a tenant farmer and pay the owner of the land a share of the crop rather than cash, show the cost of raising the crop. Do not enter the value of the crop.

Line 36

If you use the cash method, show what you paid for feed to be consumed by your livestock in the year of payment. If the feed is to be consumed in a later tax year, however, the expense might not be

deductible in the year paid. See Publication 225 for more information on advance payments for feed.

Line 39

Show what you paid to rent machinery used on your farm.

Line 45

You can deduct the following taxes:
• real estate and personal property taxes on farm business assets.
• social security taxes you paid to match what you are required to withhold from farm employees' wages.

Do not deduct:

- Federal income taxes.
- estate and gift taxes.
- taxes assessed to pay for improvements such as paving, sewers, etc.
- taxes on your home or personal property.
- other taxes not related to the farm business.

Line 46

Show only the amount of premiums for fire, storm, crop, and theft insurance for this year for your farm business assets. Do not include insurance on personal assets, or medical, health or disability insurance on yourself or your family.

Line 47

Show what you paid for gas, electricity, water, etc. for business use on the farm. Do not include personal utilities.

Line 48

Do not include as freight paid the cost of transportation incurred in purchasing livestock held for resale. Instead, add these costs to the cost of the livestock, and deduct them when the livestock are sold.

Line 49

You can deduct what you spent to conserve soil or water, or to prevent erosion of your land. You can also deduct what you paid to a soil or water district for conservation expenses. Do not deduct more than 25% of your gross income from farming (excluding certain gains from selling assets such as farm machinery and land). If your conservation expenses are more than the limit, you can carry the excess over to following years.

Line 50

Show what you paid to clear land so you could farm it. Do not enter more than \$5,000 or 25% of your taxable income from farming, whichever is less.

Line 51

Enter the amount you paid to pension, profit-sharing, or annuity plans for your employees. If the plan included you as an owner-employee, see the instructions for Schedule C, line 22, on page 28. Enter the amount you paid for yourself on Form 1040, line 25.

Line 52

Enter any amounts you paid to programs for your employees that are not a part of the plans on line 51. Examples are insurance, health, and welfare programs. Do not include here amounts paid for yourself or your family.

Line 53

Enter expenses not listed on another line, such as:

- office supplies.
- advertising.
- car and truck expenses. You can deduct what it cost you to run your car or truck, or take the fixed mileage rate. The rate is 20 cents a mile for the first 15,000 miles, and 11 cents a mile for each mile after that. If you use more than one vehicle for business, you must use the actual cost. If you use the car for both personal and farm purposes, show only the miles (or costs) which apply to farming.

For cars and trucks that have been fully depreciated, the rate is 11 cents a mile.

Note: If you place a car or truck in service after December 31, 1980, and take the fixed mileage rate, you are treated as having elected to exclude this vehicle from ACRS.

For more details, get Publication 463, Travel, Entertainment, and Gift Expenses.

Any loss from this activity that was not allowed as a deduction last year because of the "at risk" provisions, is treated as a deduction allocable to this activity in 1981.

- amortization of qualifying forestation and reforestation costs over an 84-month period.

• amortization of certain business startup costs, paid or incurred after July 19, 1980, in tax years ending after that date, over a period of at least 60 months. For more information on amortization, see Publication 535, Business Expenses and Operating Losses.

Line 55

You can deduct depreciation of buildings, improvements, cars and trucks, machinery, and other farm equipment of a permanent nature.

Do not include depreciation on:

- your home, furniture, or other personal items,
- land,
- livestock you bought or raised for resale, or
- other property in your inventory.

Generally, you MUST use the new Accelerated Cost Recovery System (ACRS) for all assets you placed in service after December 31, 1980.

However, you cannot use ACRS for:

- assets placed in service before January 1, 1981,
- certain public utility property,
- certain property acquired from related persons, and
- property acquired in certain non-recognition transactions.

Figure your depreciation deduction on Form 4562, Depreciation. Enter on line 55 the amount from Form 4562, line 5.

Please get Publication 534, Depreciation, for more information.

Line 57

If you have a profit, stop here. Enter the amount here and on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6). Partnerships should stop here and enter the profit or loss on this line and on Form 1065, line 9.

If you have a loss, go on to line 58 before entering your loss on line 57.

Line 58

Deductions for losses by persons who are engaged in farming as a trade or business, or for the production of income, are limited to the amount they have "at risk" in the farm. You are "at risk" for an activity for the cash and adjusted basis of property you contributed to the activity and any amount borrowed for use in the activity for which you are personally liable. You are also "at risk" to the extent of the net fair market value of your own property (not used in the activity) that secures borrowed amounts for which you are not liable.

Answer the question "YES" if you have any loans for this farm that:
• you borrowed from a person who is related to you under section 267(b); OR
• you borrowed from a person who has an interest in the business (other than as a creditor); OR
• you are protected against loss by a guarantee, stop-loss agreement or similar arrangement; OR
• you are not personally required to pay back the money.

If you do not have any of these kinds of loans, or other amounts for which you are not "at risk" in this business, then answer the question "NO." Enter the full loss on line 58 and on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you answered "YES" to the question on line 58, enter on line 57 either the amount of your loss or the amount for which you are considered "at risk," whichever is smaller. For example, if your loss is \$1,000 and your amount "at risk" is \$400, you would enter (\$400) on line 57. Or, if your loss is \$1,000 and your amount "at risk" is \$1,200, enter (\$1,000) on line 57.

If your "at risk" amount is smaller than zero, enter zero.

Also enter this amount as your loss from farming on Form 1040, line 18, and Schedule SE, Part I, line 1a (or Form 1041, line 6).

If you sell or otherwise dispose of (1) an asset used in an activity to which the "at risk" rules apply or (2) any part of your interest in an activity to which the "at risk" rules apply (see I.R. Code section 465), combine the gain or loss on the disposition with the profit or loss from the activity.

If you have a net loss, you may be subject to the "at risk" provisions.

Part III**Farm Income****Accrual Method**

If you use the accrual method, report farm income when you earn it, not when you receive it. Generally, you must inventory your animals and crops if you use this method. See Publication 538, Accounting Periods and Methods, for exceptions, inventory methods, and how to change from accrual to cash methods of accounting.

Lines 59 through 75

For each item listed, fill in columns (b), (c), (d), and (e) across. See the line-by-line instructions for Part I for more information.

Part IV**Summary of Income and Deductions****Accrual Method****Lines 79 and 80**

See instructions for Part I, lines 24 and 25.

Line 81

If you take a credit for Federal gasoline tax on your 1981 income tax return, enter the amount of the credit on this line.

Line 82

If you are due a refund of State gasoline tax for 1981, enter the amount here.

Line 83

See instructions for Part I, line 29.

Lines 90 and 91

See instructions for Part I, lines 57 and 58.

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 **Sample Selection and Limitations of the Data**

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 **Facsimiles of Forms and Instructions Used**

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